

**UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

In re:)	Chapter 11
)	
CELSIUS NETWORK LLC, <i>et al.</i>,¹)	Case No. 22-10964 (MG)
)	
Debtors.)	(Jointly Administered)
)	

**EIGHTH MONTHLY FEE STATEMENT OF
ERNST & YOUNG LLP FOR COMPENSATION
FOR SERVICES RENDERED AND REIMBURSEMENT OF
EXPENSES AS TAX COMPLIANCE, TAX ADVISORY SERVICES
AND FINANCIAL ACCOUNTING ADVISORY SERVICES PROVIDER
FOR THE TIME PERIOD SEPTEMBER 1, 2023 THROUGH SEPTEMBER 30, 2023**

Name of applicant:	Ernst & Young LLP (“ <u>EY LLP</u> ”)
Authorized to Provide Professional Services To:	The Debtors
Date of retention:	December 20, 2022 (<i>effective as of</i> July 13, 2022)
Period for Which Compensation and Reimbursement is Sought:	September 1, 2023 through September 30, 2023
Monthly Fees Incurred:	\$1,297,449.00
20% Holdback:	\$259,489.80
Total Compensation Less 20% Holdback:	\$1,037,959.20
Monthly Expenses Incurred:	\$23,563.28
Total Fees and Expenses Requested:	\$1,061,522.48

This is a X monthly ___ interim ___ final application.

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (8554); Celsius Networks Lending LLC (3390); Celsius US Holding LLC (7956); GK8 Ltd. (1209); GK8 UK Limited (0893); and GK8 USA LLC (9450). The location of Debtor Celsius Network LLC’s principal place of business and the Debtors’ service address in these chapter 11 cases is 50 Harrison Street, Suite 209F, Hoboken, New Jersey 07030.

EY LLP (“EY LLP”), providing Tax Compliance, Tax Advisory and Financial Accounting Advisory services to the debtors and debtors in possession (collectively, the “Debtors”) in the above-captioned chapter 11 cases (the “Chapter 11 Cases”), hereby submits this statement of fees and disbursements (the “Eighth Monthly Fee Statement”) covering the period from September 1, 2023 through and including September 30, 2023 (the “Compensation Period”) in accordance with the *First Amended Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals* [Docket No. 2779] (the “Interim Compensation Order”). By this Eighth Monthly Fee Statement, EY LLP requests (a) interim allowance and payment of compensation in the amount of \$1,037,959.20 (80% of \$1,297,449.00) for fees on account of reasonable and necessary professional services rendered to the Debtors by EY LLP during the Compensation Period and (b) reimbursement of actual and necessary costs and expenses in the amount of \$23,563.28 incurred by EY LLP during the Compensation Period.

**FEES FOR SERVICES RENDERED
DURING THE COMPENSATION PERIOD**

1. In support of this Eighth Monthly Fee Statement, attached hereto as **Exhibit A** is a *Summary by Professional for the Compensation Period*.
2. Also, in support of this Eighth Monthly Fee Statement, attached hereto as **Exhibit B** is a *Summary by Category for the Compensation Period*.
3. Attached hereto as **Exhibit C**, is a *Summary of the Expenses* actually incurred by EY LLP in the performance of services rendered as Tax Services Provider to the Debtors. Value Added Tax (“VAT”) is a consumption tax which certain foreign firms are required by local tax authority regulations to charge for services performed during this engagement. The \$58,500.00

Transfer Pricing fixed fee for the time period September 1, 2023 through September 30, 2023 is subject to a \$2,486.25 VAT charge.

4 Attached hereto as **Exhibit D** is the *Detailed Record of Fees as Tax Compliance, Tax Advisory and Financial Accounting Advisory Services Provider for the Compensation Period*.

5. Attached hereto as **Exhibit E** is the *Detailed Record of Expenses for the Compensation Period* incurred by EY LLP.

REPRESENTATIONS

6. Although every effort has been made to include all fees and expenses incurred during the Compensation Period, some fees and expenses might not be included in this Eighth Monthly Fee Statement due to delays caused by accounting and processing during the Compensation Period. EY LLP reserves the right to make further application to this Court for allowance of such fees and expenses not included herein. Subsequent Monthly Fee Statements will be filed in accordance with the Bankruptcy Code, the Bankruptcy Rules, the Bankruptcy Local Rules, and the Interim Compensation Order.

Dated: January 5, 2024

/s/ Elizabeth Harvey
Elizabeth Harvey
Partner, Ernst & Young LLP

EXHIBIT A²
SUMMARY BY PROFESSIONAL

Last Name	First Name	Title	Time	Hourly Rate	Total Individual Fees
Adams	Paul	Staff	1.6	\$295.00	\$472.00
Barda	Eli	Partner/Principal	3.8	\$850.00	\$3,230.00
Beattie	Steve	Partner/Principal	1.5	\$850.00	\$1,275.00
Bowden	Jaime	Executive Director	2.9	\$1,150.00	\$3,335.00
Buonaguro	Paul	Senior Manager	7.4	\$950.00	\$7,030.00
Chen	Justin	Senior	117.1	\$450.00	\$52,695.00
Chen	Simon	Senior Manager	3.0	\$695.00	\$2,085.00
Chenchinski	Amir	Partner/Principal	0.5	\$850.00	\$425.00
Corwin	Eric	Senior Manager	0.9	\$695.00	\$625.50
Deravin	Susan	Senior Manager	0.3	\$695.00	\$208.50
Eo	Brian	Manager	160.7	\$595.00	\$95,616.50
Erell	Dana	Partner/Principal	2.2	\$850.00	\$1,870.00
Flagg	Nancy	Executive Director	28.7	\$1,150.00	\$33,005.00
Flashner	Martin	Contractor	61.6	Fixed Fee	\$30,000.00
Gandz	Benjamin	Senior Manager	9.9	\$695.00	\$6,880.50
Gatt	Katie	Senior Manager	8.0	\$950.00	\$7,600.00
Geron	Eyal	Manager	2.0	\$595.00	\$1,190.00
Gonen	Eyal	Partner/Principal	2.2	\$850.00	\$1,870.00
Gotlieb	Itai	Partner/Principal	0.5	\$850.00	\$425.00
Gray	Amaya	Staff	37.3	\$295.00	\$11,003.50
Griffin	John	Executive Director	1.8	\$1,150.00	\$2,070.00
Gust	Ryan	Manager	162.8	\$595.00	\$96,866.00
Harvey	Elizabeth	Partner/Principal	18.5	\$1,250.00	\$23,125.00
Hayes	Taylor	Manager	163.5	\$595.00	\$97,282.50
Helwing	Dan S.	Partner/Principal	4.0	\$850.00	\$3,400.00
Hill	Jeff	Partner/Principal	10.7	\$1,250.00	\$13,375.00
Hill ⁽²⁾	Jeff	Partner/Principal	22.1	\$850.00	\$18,785.00
Holliday	Lindsay	Executive Director	3.3	\$850.00	\$2,805.00
Horn	David	Executive Director	9.2	\$850.00	\$7,820.00
Jackel	Jonathan	Executive Director	1.1	\$1,150.00	\$1,265.00
Kryva	Anastasiya	Senior	24.7	\$450.00	\$11,115.00
Lampert	Abery	Staff	5.5	\$295.00	\$1,622.50
Lin	Caleb	Senior Manager	48.7	\$695.00	\$33,846.50

² Rates have been applied consistent with the Statement of Work for which this individual provided services.

Last Name	First Name	Title	Time	Hourly Rate	Total Individual Fees
Lindeman	Ryan	Senior	135.0	\$450.00	\$60,750.00
Litwinowicz	James	Manager	0.2	\$850.00	\$170.00
Lipschutz	Jordan	Manager	33.4	\$595.00	\$19,873.00
MacIntosh	Paul	Partner/Principal	28.4	\$850.00	\$24,140.00
Mhana	Anas	Manager	7.7	\$595.00	\$4,581.50
Nguyen	Kenny	Senior	0.7	\$450.00	\$315.00
Oakley	Will	Manager	0.1	\$595.00	\$59.50
Quinn	Michael	Executive Director	8.7	\$850.00	\$7,395.00
Riley	Sean	Senior Manager	123.7	\$695.00	\$85,971.50
Sapir	Eric	Executive Director	34.1	\$1,150.00	\$39,215.00
Schaulewicz	David	Senior Manager	2.1	\$950.00	\$1,995.00
Shwartz	Yoav	Partner/Principal	30.4	\$1,250.00	\$38,000.00
Shwartz ⁽²⁾	Yoav	Partner/Principal	2.8	\$850.00	\$2,380.00
Shimoni	Avri	Executive Director	8.5	\$695.00	\$5,907.50
Simpson	Rhett	Senior	110.3	\$450.00	\$49,635.00
Steger	Adam	Senior Manager	33.7	\$695.00	\$23,421.50
Suarez	Ben R.	Senior Manager	3.3	\$695.00	\$2,293.50
Sun	Kaiyang	Senior Manager	90.5	\$695.00	\$62,897.50
Sussman	Adam	Senior	1.4	\$450.00	\$630.00
Toh	Yvonne	Manager	30.3	\$595.00	\$18,028.50
Wasserman	Ofer	Senior Manager	4.1	\$695.00	\$2,849.50
Yahalom	Raz	Senior	2.1	\$600.00	\$1,260.00
Yoo	Patrick	Senior	154.2	\$450.00	\$69,390.00
Zaman	Sabina	Partner/Principal	28.3	\$850.00	\$24,055.00
Zimmer	Kristin	Manager	105.7	\$595.00	\$62,891.50
		Non-Fixed Fee Total	1,907.7		\$1,182,324.00
Chenchinski	Amir	Partner/Principal	11.3	Fixed Fee	
Cohen	Sarah	Senior Manager	6.6	Fixed Fee	
Wasserman	Ofer	Senior Manager	61.4	Fixed Fee	
		Tax Compliance -Fixed Total	79.3		\$54,800.00
Crough	Greg	Partner/Principal	11.0	Fixed Fee	
Erell	Dana	Partner/Principal	8.3	Fixed Fee	
Gandz	Benjamin	Senior Manager	63.5	Fixed Fee	
Geron	Eyal	Manager	27.7	Fixed Fee	
Gonen	Eyal	Partner/Principal	10.5	Fixed Fee	

Last Name	First Name	Title	Time	Hourly Rate	Total Individual Fees
Sussman	Adam	Senior	104.3	Fixed Fee	
Transfer Pricing-Fixed Total			225.3		\$58,500.00

Consolidated Total	2,212.3		\$1,295,624.00
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Fee Application Preparation

Last Name	First Name	Title	Hours	Hourly Rate	Total Fees
Dunker	Debra	Staff	7.3	\$250.00	\$1,825.00
Total			7.3		\$1,825.00

Grand Total	2,219.6		\$1,297,449.00
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**EXHIBIT B
SUMMARY BY CATEGORY**

Time Category	Category Descriptions	Total Hours	Total Fees
Federal Tax Service	Assistance with analyzing the federal income tax considerations of historical transactions and potential restructuring alternatives.	100.8	\$120,305.00
SALT Tax Service	Assistance with reviewing and remediating Client's sales/use and property tax filings.	47.2	\$51,140.00
Tax Provision	Assistance with preparation of tax provision for the predecessor financial statements.	84.8	\$61,813.50
External Audit Support	Assistance with drafting whitepapers and compiling related supporting documentation for the predecessor financial statements.	588.5	\$316,157.50
Financial Statement Support	Assistance with compilation of predecessor financial statements including US GAAP and SEC checklists and disclosures.	765.9	\$445,501.00
SEC Pre-Clearance	Assistance with review of SEC pre-clearance letter related to the predecessor financial statements.	5.8	\$4,666.50
Registration Statement Support	Assistance with drafting the Management's Disclosure & Analysis ("MD&A") and S-X Article 11 pro forma financial statements and supporting documentation.	253.1	\$152,740.50
Transfer Pricing	Assistance with review and analysis of 2022 transfer pricing model.	225.3	\$58,500.00
Tax Compliance	Prepare tax returns	79.3	\$54,800.00
Tax Compliance - Contractor	Prepare tax returns	61.6	\$30,000.00
	Total	2,212.3	\$1,295,624.00

	Non-Fixed Fee Total	1,846.1	\$1,152,324.00
	Tax Compliance -Fixed Total	140.9	\$84,800.00
	Transfer Pricing-Fixed Total	225.3	\$58,500.00
	Consolidated Total	2,212.3	\$1,295,624.00

Fee Application Preparation

Time Category	Category Description	Total Hours	Total Fees
Preparation of Fee Application	This category relates to the preparation of fee application in format required by the Bankruptcy Court.	7.3	\$1,825.00
	Total	7.3	\$1,825.00

Grand Total	2,219.6	\$1,297,449.00
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EXHIBIT C
SUMMARY OF EXPENSES

Expense Category	Expense Amount
Ground Transportation	\$1,903.57
Meals - Out of town	\$2,251.94
Airfare	\$3,929.78
Lodging	\$12,991.74
Total	\$21,077.03

Expense Category	Expense Amount
Value Added Tax - Israel - September 2023	\$2,486.25
Total	\$2,486.25

Total Expenses	\$23,563.28
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EXHIBIT D
DETAILED RECORD OF FEES

Tax Consulting

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Harvey,Elizabeth R.	Partner/Principal	02 Sep 2023	Tax Consulting	Final review of fee application	1.6	\$1,250.00	\$2,000.00
Harvey,Elizabeth R.	Partner/Principal	05 Sep 2023	Tax Consulting	Call to discuss 1099 reporting question. L. Harvey, J. Hill.	0.9	\$1,250.00	\$1,125.00
Harvey,Elizabeth R.	Partner/Principal	05 Sep 2023	Tax Consulting	Weekly tax call to discuss tax compliance update, use tax open inquiries, and transaction reporting. EY US tax team - L. Harvey, J. Hill, E. Sapir, N. Flagg, K. Gatt. EY IL tax and compliance team - M. Flashner, O. Wasserman, A. Chechinski. K&E US and UK - A. Sexton, M. Kandallu, A. Walker. Andersen UK - D. Seymour, S. Shears. Celsius - L. Koren, J. Morgan.	0.5	\$1,250.00	\$625.00
Hill,Jeff	Partner/Principal	05 Sep 2023	Tax Consulting	Call to discuss 1099 reporting question. L. Harvey, J. Hill.	0.9	\$1,250.00	\$1,125.00
Hill,Jeff	Partner/Principal	05 Sep 2023	Tax Consulting	Weekly tax call to discuss tax compliance update, use tax open inquiries, and transaction reporting. EY US tax team - L. Harvey, J. Hill, E. Sapir, N. Flagg, K. Gatt. EY IL tax and compliance team - M. Flashner, O. Wasserman, A. Chechinski. K&E US and UK - A. Sexton, M. Kandallu, A. Walker. Andersen UK - D. Seymour, S. Shears. Celsius - L. Koren, J. Morgan.	0.5	\$1,250.00	\$625.00
Sapir,Eric	Executive Director	05 Sep 2023	Tax Consulting	Weekly tax call to discuss tax compliance update, use tax open inquiries, and transaction reporting. EY US tax team - L. Harvey, J. Hill, E. Sapir, N. Flagg, K. Gatt. EY IL tax and compliance team - M. Flashner, O. Wasserman, A. Chechinski. K&E US and UK - A. Sexton, M. Kandallu, A. Walker. Andersen UK - D. Seymour, S. Shears. Celsius - L. Koren, J. Morgan.	0.5	\$1,150.00	\$575.00
Harvey,Elizabeth R.	Partner/Principal	06 Sep 2023	Tax Consulting	Call to discuss transaction reporting requirements. L. Harvey, J. Hill, E. Sapir, J.Jackel.	0.2	\$1,250.00	\$250.00
Hill,Jeff	Partner/Principal	06 Sep 2023	Tax Consulting	Call to discuss transaction reporting requirements. L. Harvey, J. Hill, E. Sapir, J.Jackel.	0.2	\$1,250.00	\$250.00
Jackel,Jonathan	Executive Director	06 Sep 2023	Tax Consulting	Call to discuss transaction reporting requirements. L. Harvey, J. Hill, E. Sapir, J.Jackel.	0.2	\$1,150.00	\$230.00
Sapir,Eric	Executive Director	06 Sep 2023	Tax Consulting	Call to discuss transaction reporting requirements. L. Harvey, J. Hill, E. Sapir, J.Jackel.	0.2	\$1,150.00	\$230.00
Harvey,Elizabeth R.	Partner/Principal	07 Sep 2023	Tax Consulting	Weekly tax compliance call to discuss progress and open items. M. Flashner, O. Wasserman, J. Hill, E. Sapir, L. Harvey	0.5	\$1,250.00	\$625.00
Hill,Jeff	Partner/Principal	07 Sep 2023	Tax Consulting	Weekly tax compliance call to discuss progress and open items. M. Flashner, O. Wasserman, J. Hill, E. Sapir, L. Harvey	0.5	\$1,250.00	\$625.00
Hill,Jeff	Partner/Principal	07 Sep 2023	Tax Consulting	Call to discuss 1099 tax reporting requirements. Celsius: L. Koren and J. Morgan. EY: J. Hill, E. Sapir, and J. Jackel.	0.9	\$1,250.00	\$1,125.00
Jackel,Jonathan	Executive Director	07 Sep 2023	Tax Consulting	Call to discuss 1099 tax reporting requirements. Celsius: L. Koren and J. Morgan. EY: J. Hill, E. Sapir, and J. Jackel.	0.9	\$1,150.00	\$1,035.00
Sapir,Eric	Executive Director	07 Sep 2023	Tax Consulting	Weekly tax compliance call to discuss progress and open items. M. Flashner, O. Wasserman, J. Hill, E. Sapir, L. Harvey	0.5	\$1,150.00	\$575.00
Sapir,Eric	Executive Director	07 Sep 2023	Tax Consulting	Call to discuss open items on 2022 US federal income tax returns. Celsius: L. Koren and J. Morgan. EY: M. Flashner, O. Wasserman, and E. Sapir.	0.2	\$1,150.00	\$230.00

Tax Consulting

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Sapir,Eric	Executive Director	07 Sep 2023	Tax Consulting	Call to discuss 1099 tax reporting requirements. Celsius: L. Koren and J. Morgan. EY: J. Hill, E. Sapir, and J. Jackel.	0.9	\$1,150.00	\$1,035.00
Sapir,Eric	Executive Director	08 Sep 2023	Tax Consulting	Working on 2023 transaction federal income tax model.	1.7	\$1,150.00	\$1,955.00
Harvey,Elizabeth R.	Partner/Principal	11 Sep 2023	Tax Consulting	Weekly tax compliance call to discuss open items on the 2022 US federal income tax returns. EY: E. Harvey, M. Flashner, O. Wasserman, J. Hill, Y. Schwartz, and E. Sapir	0.5	\$1,250.00	\$625.00
Hill,Jeff	Partner/Principal	11 Sep 2023	Tax Consulting	Call to discuss latest Bitwave numbers and impact to taxable income calculations. EY- J. Hill, M. Flashner. Celsius - L. Koren	1.0	\$1,250.00	\$1,250.00
Hill,Jeff	Partner/Principal	11 Sep 2023	Tax Consulting	Weekly tax compliance call to discuss open items on the 2022 US federal income tax returns. EY: E. Harvey, M. Flashner, O. Wasserman, J. Hill, Y. Schwartz, and E. Sapir	0.5	\$1,250.00	\$625.00
Sapir,Eric	Executive Director	11 Sep 2023	Tax Consulting	Weekly tax compliance call to discuss open items on the 2022 US federal income tax returns. EY: E. Harvey, M. Flashner, O. Wasserman, J. Hill, Y. Schwartz, and E. Sapir	0.5	\$1,150.00	\$575.00
Sapir,Eric	Executive Director	11 Sep 2023	Tax Consulting	Estimating taxable income/(loss) on transfer of institutional loan portfolio.	2.7	\$1,150.00	\$3,105.00
Sapir,Eric	Executive Director	11 Sep 2023	Tax Consulting	Estimating gain/(loss) on transfer of mining operating assets.	2.1	\$1,150.00	\$2,415.00
Shwartz,Yoav	Partner/Principal	11 Sep 2023	Tax Consulting	Weekly tax compliance call to discuss open items on the 2022 US federal income tax returns. EY: E. Harvey, M. Flashner, O. Wasserman, J. Hill, Y. Schwartz, and E. Sapir	0.5	\$1,250.00	\$625.00
Harvey,Elizabeth R.	Partner/Principal	12 Sep 2023	Tax Consulting	Weekly tax call to discuss transfer pricing open items on mining report, transaction reporting, tax compliance update and other open items. EY US - L. Harvey, E. Sapir, K. Gatt, J. Hill. EY Israel - Y. Schwartz, M. Flashner. EY Transfer pricing - B. Gandz, E. Geron. K&E - A. Sexton, M. Kandallu, A. Walker. Andersen UK - H. Griffiths, Z. Wyatt, D. Seymour. Celsius - L. Koren, J. Morgan.	0.5	\$1,250.00	\$625.00
Hill,Jeff	Partner/Principal	12 Sep 2023	Tax Consulting	Weekly tax call to discuss transfer pricing open items on mining report, transaction reporting, tax compliance update and other open items. EY US - L. Harvey, E. Sapir, K. Gatt, J. Hill. EY Israel - Y. Schwartz, M. Flashner. EY Transfer pricing - B. Gandz, E. Geron. K&E - A. Sexton, M. Kandallu, A. Walker. Andersen UK - H. Griffiths, Z. Wyatt, D. Seymour. Celsius - L. Koren, J. Morgan.	0.5	\$1,250.00	\$625.00
Sapir,Eric	Executive Director	12 Sep 2023	Tax Consulting	Weekly tax call to discuss transfer pricing open items on mining report, transaction reporting, tax compliance update and other open items. EY US - L. Harvey, E. Sapir, K. Gatt, J. Hill. EY Israel - Y. Schwartz, M. Flashner. EY Transfer pricing - B. Gandz, E. Geron. K&E - A. Sexton, M. Kandallu, A. Walker. Andersen UK - H. Griffiths, Z. Wyatt, D. Seymour. Celsius - L. Koren, J. Morgan.	0.5	\$1,150.00	\$575.00

Tax Consulting

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Shwartz,Yoav	Partner/Principal	12 Sep 2023	Tax Consulting	Weekly tax call to discuss transfer pricing open items on mining report, transaction reporting, tax compliance update and other open items. EY US - L. Harvey, E. Sapir, K. Gatt, J. Hill. EY Israel - Y. Shwartz, M. Flashner. EY Transfer pricing - B. Gandz, E. Geron. K&E - A. Sexton, M. Kandallu, A. Walker. Andersen UK - H. Griffiths, Z. Wyatt, D. Seymour. Celsius - L. Koren, J. Morgan.	0.5	\$1,250.00	\$625.00
Yahalom,Raz	Senior	12 Sep 2023	Tax Consulting	Working on dealer exception regarding UK interest income	2.1	\$600.00	\$1,260.00
Harvey,Elizabeth R.	Partner/Principal	13 Sep 2023	Tax Consulting	Internal call to discuss Section 382 calculation and statement for tax return filing. EY - J. Hill, L. Harvey, D. Schaulewicz, E. Sapir.	0.5	\$1,250.00	\$625.00
Hill,Jeff	Partner/Principal	13 Sep 2023	Tax Consulting	Internal call to discuss Section 382 calculation and statement for tax return filing. EY - J. Hill, L. Harvey, D. Schaulewicz, E. Sapir.	0.5	\$1,250.00	\$625.00
Sapir,Eric	Partner/Principal	13 Sep 2023	Tax Consulting	Internal call to discuss Section 382 calculation and statement for tax return filing. EY - J. Hill, L. Harvey, D. Schaulewicz, E. Sapir.	0.5	\$1,150.00	\$575.00
Sapir,Eric	Executive Director	13 Sep 2023	Tax Consulting	Estimating gain/(loss) on transfer of minority investments.	2.2	\$1,150.00	\$2,530.00
Sapir,Eric	Executive Director	13 Sep 2023	Tax Consulting	Estimating gain loss on transfer of liquid cryptocurrency.	1.3	\$1,150.00	\$1,495.00
Schaulewicz,David	Senior Manager	13 Sep 2023	Tax Consulting	Internal call to discuss Section 382 calculation and statement for tax return filing. EY - J. Hill, L. Harvey, D. Schaulewicz, E. Sapir.	0.5	\$950.00	\$475.00
Shwartz,Yoav	Partner/Principal	13 Sep 2023	Tax Consulting	Finalize writing of summary on issues relating to intercompany transactions, including UK financing transactions, research and development and other transactions	1.1	\$1,250.00	\$1,375.00
Shwartz,Yoav	Partner/Principal	14 Sep 2023	Tax Consulting	Meeting with A. Chenchinski and M. Flashner to discuss research and development capitalization rules and impact on Celsius structure including review of resesarch and development expenditures related to Serbia, Network Ltd and GK-8	1.7	\$1,250.00	\$2,125.00
Harvey,Elizabeth R.	Partner/Principal	15 Sep 2023	Tax Consulting	Call to discuss Form 8275 reporting for tax compliance. EY - J. Hill, E. Swails, L. Harvey, E. Sapir	0.5	\$1,250.00	\$625.00
Hill,Jeff	Partner/Principal	15 Sep 2023	Tax Consulting	Call to discuss Form 8275 reporting for tax compliance. EY - J. Hill, E. Swails, L. Harvey, E. Sapir	0.5	\$1,250.00	\$625.00
Sapir,Eric	Executive Director	15 Sep 2023	Tax Consulting	Call to discuss Form 8275 reporting for tax compliance. EY - J. Hill, E. Swails, L. Harvey, E. Sapir	0.5	\$1,150.00	\$575.00
Shwartz,Yoav	Partner/Principal	17 Sep 2023	Tax Consulting	Analyzing research and development services and remuneration in thee group and associated Transfer Pricing implications	3.3	\$1,250.00	\$4,125.00
Harvey,Elizabeth R.	Partner/Principal	18 Sep 2023	Tax Consulting	Weekly tax compliance update to discuss tax return filing open items. EY US - L. Harvey, J. Hill. EY Israel - M. Flashner, O. Wasserman	0.5	\$1,250.00	\$625.00
Hill,Jeff	Partner/Principal	18 Sep 2023	Tax Consulting	Weekly tax compliance update to discuss tax return filing open items. EY US - L. Harvey, J. Hill. EY Israel - M. Flashner, O. Wasserman	0.5	\$1,250.00	\$625.00

Tax Consulting

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Sapir,Eric	Executive Director	18 Sep 2023	Tax Consulting	Updating US consolidated group intercompany account relationship matrix.	3.1	\$1,150.00	\$3,565.00
Shwartz,Yoav	Partner/Principal	18 Sep 2023	Tax Consulting	Review of several US state income tax returns, including Texas and South Carolina to examine if any material state income tax liability and communications with L. Koren	1.1	\$1,250.00	\$1,375.00
Harvey,Elizabeth R.	Partner/Principal	19 Sep 2023	Tax Consulting	Follow up call to discuss next steps in emergence tax modeling. L. Harvey, E. Sapir.	0.3	\$1,250.00	\$375.00
Harvey,Elizabeth R.	Partner/Principal	19 Sep 2023	Tax Consulting	Weekly tax call to discuss deal update, tax reporting obligations and tax compliance update. EY US - L. Harvey, E. Sapir, J. Hill. EY Israel - M. Flashner, O. Wasserman, A. Checkinski, Y. Shwartz. Andersen UK - S. Shears. K&E - A. Sexton, M. Kandallu, A. Walker. Celsius - L. Koren.	0.2	\$1,250.00	\$250.00
Hill,Jeff	Partner/Principal	19 Sep 2023	Tax Consulting	Weekly tax call to discuss deal update, tax reporting obligations and tax compliance update. EY US - L. Harvey, E. Sapir, J. Hill. EY Israel - M. Flashner, O. Wasserman, A. Checkinski, Y. Shwartz. Andersen UK - S. Shears. K&E - A. Sexton, M. Kandallu, A. Walker. Celsius - L. Koren.	0.2	\$1,250.00	\$250.00
Sapir,Eric	Executive Director	19 Sep 2023	Tax Consulting	Follow up call to discuss next steps in emergence tax modeling. L. Harvey, E. Sapir.	0.3	\$1,150.00	\$345.00
Sapir,Eric	Executive Director	19 Sep 2023	Tax Consulting	Weekly tax call to discuss deal update, tax reporting obligations and tax compliance update. EY US - L. Harvey, E. Sapir, J. Hill. EY Israel - M. Flashner, O. Wasserman, A. Checkinski, Y. Shwartz. Andersen UK - S. Shears. K&E - A. Sexton, M. Kandallu, A. Walker. Celsius - L. Koren.	0.2	\$1,150.00	\$230.00
Sapir,Eric	Executive Director	19 Sep 2023	Tax Consulting	Updating UK intercompany account balances.	1.3	\$1,150.00	\$1,495.00
Shwartz,Yoav	Partner/Principal	19 Sep 2023	Tax Consulting	Weekly tax call to discuss deal update, tax reporting obligations and tax compliance update. EY US - L. Harvey, E. Sapir, J. Hill. EY Israel - M. Flashner, O. Wasserman, A. Checkinski, Y. Shwartz. Andersen UK - S. Shears. K&E - A. Sexton, M. Kandallu, A. Walker. Celsius - L. Koren.	0.2	\$1,250.00	\$250.00
Shwartz,Yoav	Partner/Principal	19 Sep 2023	Tax Consulting	Meeting with O. Wasserman to discuss research and development capitalization rules and impact on Celsius structure	1.1	\$1,250.00	\$1,375.00
Sapir,Eric	Executive Director	20 Sep 2023	Tax Consulting	Preparing updated matrix of intercompany accounts of Celsius Network, Inc. with related parties.	1.6	\$1,150.00	\$1,840.00
Harvey,Elizabeth R.	Partner/Principal	21 Sep 2023	Tax Consulting	Weekly tax compliance call to discuss open items on the 2022 US federal income tax returns. EY: E. Harvey, M. Flashner, O. Wasserman, J. Hill, Y. Shwartz, and E. Sapir	0.5	\$1,250.00	\$625.00
Hill,Jeff	Partner/Principal	21 Sep 2023	Tax Consulting	Weekly tax compliance call to discuss open items on the 2022 US federal income tax returns. EY: E. Harvey, M. Flashner, O. Wasserman, J. Hill, Y. Shwartz, and E. Sapir	0.5	\$1,250.00	\$625.00

Tax Consulting

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Sapir,Eric	Executive Director	21 Sep 2023	Tax Consulting	Weekly tax compliance call to discuss open items on the 2022 US federal income tax returns. EY: E. Harvey, M. Flashner, O. Wasserman, J. Hill, Y. Shwartz, and E. Sapir	0.5	\$1,150.00	\$575.00
Schaulewicz,David	Senior Manager	21 Sep 2023	Tax Consulting	Preparing Celsius Section 382 calculation representations	1.6	\$950.00	\$1,520.00
Harvey,Elizabeth R.	Partner/Principal	22 Sep 2023	Tax Consulting	Meeting to discuss the tax basis of mining Company and impact of tax model (EY Attendees E. Harvey E Sapir and J. Hill)	0.5	\$1,250.00	\$625.00
Harvey,Elizabeth R.	Partner/Principal	22 Sep 2023	Tax Consulting	Meeting with E. Harvey and J. Hill to review certain tax disclosures to be included in the 2022 US income tax returns for Celsius Network Inc and Celsius Holdings and Subsidiaries	0.2	\$1,250.00	\$250.00
Hill,Jeff	Partner/Principal	22 Sep 2023	Tax Consulting	Meeting to discuss the tax basis of mining Company and impact of tax model (EY Attendees E. Harvey E Sapir and J. Hill)	0.5	\$1,250.00	\$625.00
Hill,Jeff	Partner/Principal	22 Sep 2023	Tax Consulting	Meeting with E. Harvey and J. Hill to review certain tax disclosures to be included in the 2022 US income tax returns for Celsius Network Inc and Celsius Holdings and Subsidiaries	0.2	\$1,250.00	\$250.00
Sapir,Eric	Executive Director	22 Sep 2023	Tax Consulting	Meeting to discuss the tax basis of mining Company and impact of tax model (EY Attendees E. Harvey E Sapir and J. Hill)	0.5	\$1,150.00	\$575.00
Sapir,Eric	Executive Director	22 Sep 2023	Tax Consulting	Review Draft IRS Form 8275	0.7	\$1,150.00	\$805.00
Sapir,Eric	Executive Director	22 Sep 2023	Tax Consulting	Updating draft gain/loss calculation with respect Mining Assets.	2.4	\$1,150.00	\$2,760.00
Shwartz,Yoav	Partner/Principal	24 Sep 2023	Tax Consulting	Analyzing research and development Transfer Pricing with regards to services provided to client.	1.3	\$1,250.00	\$1,625.00
Shwartz,Yoav	Partner/Principal	24 Sep 2023	Tax Consulting	Review of several US state income tax returns, including North Carolina, Georgia, Maryland, Alabama and Tennessee to examine if any material state income tax liability and communications with L. Koren	2.8	\$1,250.00	\$3,500.00
Harvey,Elizabeth R.	Partner/Principal	25 Sep 2023	Tax Consulting	Review of 2022 Celsius Network return	2.3	\$1,250.00	\$2,875.00
Hill,Jeff	Partner/Principal	25 Sep 2023	Tax Consulting	Follow up review of 2022 Celsius Network Inc Federal tax return	2.0	\$1,250.00	\$2,500.00
Sapir,Eric	Executive Director	25 Sep 2023	Tax Consulting	Updating gain/loss calculation based upon disclosure statement recovery percentages.	1.7	\$1,150.00	\$1,955.00
Harvey,Elizabeth R.	Partner/Principal	26 Sep 2023	Tax Consulting	Continued review of Celsius Network 2022 tax return	1.9	\$1,250.00	\$2,375.00
Harvey,Elizabeth R.	Partner/Principal	26 Sep 2023	Tax Consulting	Weekly tax call to discuss transfer of coins between jurisdictions and the US federal income tax impact of intended transfers. Celsius; L. Koren and J. Morgan. Kirkland: A. Sexton, M. Kandallu, and A. Walker. Anderson: Z. Wyatt, H. Griffiths, and D. Seymour. EY: L. Harvey, J. Hill, M. Flashner, N. Flagg, O. Wasserman, Y. Shwartz, and E. Sapir.	0.5	\$1,250.00	\$625.00
Hill,Jeff	Partner/Principal	26 Sep 2023	Tax Consulting	Weekly tax call to discuss transfer of coins between jurisdictions and the US federal income tax impact of intended transfers. Celsius; L. Koren and J. Morgan. Kirkland: A. Sexton, M. Kandallu, and A. Walker. Anderson: Z. Wyatt, H. Griffiths, and D. Seymour. EY: L. Harvey, J. Hill, M. Flashner, N. Flagg, O. Wasserman, Y. Shwartz, and E. Sapir.	0.5	\$1,250.00	\$625.00

Tax Consulting

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Sapir,Eric	Executive Director	26 Sep 2023	Tax Consulting	Weekly tax call to discuss transfer of coins between jurisdictions and the US federal income tax impact of intended transfers. Celsius; L. Koren and J. Morgan. Kirkland: A. Sexton, M. Kandallu, and A. Walker. Anderson: Z. Wyatt, H. Griffiths, and D. Seymour. EY: L. Harvey, J. Hill, M. Flashner, N. Flagg, O. Wasserman, Y. Shwartz, and E. Sapir.	0.5	\$1,150.00	\$575.00
Shwartz,Yoav	Partner/Principal	26 Sep 2023	Tax Consulting	Drafting international tax representations in connection with the 2021 and 2022 US federal income tax returns	1.2	\$1,250.00	\$1,500.00
Shwartz,Yoav	Partner/Principal	26 Sep 2023	Tax Consulting	Review of reportable transaction questionnaire with L. Koren and J. Morgan	0.8	\$1,250.00	\$1,000.00
Shwartz,Yoav	Partner/Principal	26 Sep 2023	Tax Consulting	Review of Celsius US Holdings LLC US federal income tax return - specifically Forms 5471	2.1	\$1,250.00	\$2,625.00
Shwartz,Yoav	Partner/Principal	26 Sep 2023	Tax Consulting	Weekly tax call to discuss transfer of coins between jurisdictions and the US federal income tax impact of intended transfers. Celsius; L. Koren and J. Morgan. Kirkland: A. Sexton, M. Kandallu, and A. Walker. Anderson: Z. Wyatt, H. Griffiths, and D. Seymour. EY: L. Harvey, J. Hill, M. Flashner, N. Flagg, O. Wasserman, Y. Shwartz, and E. Sapir.	0.5	\$1,250.00	\$625.00
Harvey,Elizabeth R.	Partner/Principal	27 Sep 2023	Tax Consulting	Reviewing updates to tax model	2.0	\$1,250.00	\$2,500.00
Shwartz,Yoav	Partner/Principal	27 Sep 2023	Tax Consulting	Call with L. Koren to discuss open items, including status of US federal and state income tax returns, status of commercial deal, preparation for emergence, etc.	0.8	\$1,250.00	\$1,000.00
Shwartz,Yoav	Partner/Principal	27 Sep 2023	Tax Consulting	Review of 2022 US federal income tax return with regards to 1120 and forms 5471s.	3.6	\$1,250.00	\$4,500.00
Shwartz,Yoav	Partner/Principal	27 Sep 2023	Tax Consulting	Review of Forms 8858	2.1	\$1,250.00	\$2,625.00
Harvey,Elizabeth R.	Partner/Principal	28 Sep 2023	Tax Consulting	Continued review of tax model	1.4	\$1,250.00	\$1,750.00
Harvey,Elizabeth R.	Partner/Principal	28 Sep 2023	Tax Consulting	Weekly compliance call to discuss US federal income tax returns status and open items. EY: J. Hill, E. Sapir, L. Harvey, M. Flashner, O. Wasserman and A. Chechinski. Celsius: J. Morgan and L. Koren.	0.3	\$1,250.00	\$375.00
Hill,Jeff	Partner/Principal	28 Sep 2023	Tax Consulting	Weekly compliance call to discuss US federal income tax returns status and open items. EY: J. Hill, E. Sapir, L. Harvey, M. Flashner, O. Wasserman and A. Chechinski. Celsius: J. Morgan and L. Koren.	0.3	\$1,250.00	\$375.00
Sapir,Eric	Executive Director	28 Sep 2023	Tax Consulting	Weekly compliance call to discuss US federal income tax returns status and open items. EY: J. Hill, E. Sapir, L. Harvey, M. Flashner, O. Wasserman and A. Chechinski. Celsius: J. Morgan and L. Koren.	0.3	\$1,150.00	\$345.00
Sapir,Eric	Executive Director	28 Sep 2023	Tax Consulting	Estimating cryptocurrency claims by coin by jurisdiction as of the petition date.	2.1	\$1,150.00	\$2,415.00
Shwartz,Yoav	Partner/Principal	28 Sep 2023	Tax Consulting	Review of Forms 5471	1.8	\$1,250.00	\$2,250.00

Tax Consulting

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Shwartz,Yoav	Partner/Principal	28 Sep 2023	Tax Consulting	Discussion of tax implications related to coins transfer between jurisdictions with O. Wasserman	1.5	\$1,250.00	\$1,875.00
Harvey,Elizabeth R.	Partner/Principal	29 Sep 2023	Tax Consulting	Continued review of tax model	2.2	\$1,250.00	\$2,750.00
Sapir,Eric	Executive Director	29 Sep 2023	Tax Consulting	Reviewing source provided by Company related to jurisdiction coin balances.	2.2	\$1,150.00	\$2,530.00
Sapir,Eric	Executive Director	29 Sep 2023	Tax Consulting	Estimating cryptocurrency assets by jurisdiction as of the petition date.	2.4	\$1,150.00	\$2,760.00
Shwartz,Yoav	Partner/Principal	29 Sep 2023	Tax Consulting	Call with L. Koren (Celsius) to discuss US federal income tax filings	0.5	\$1,250.00	\$625.00
Shwartz,Yoav	Partner/Principal	29 Sep 2023	Tax Consulting	Review and adjustments to Form 8275 - US federal income tax return	1.9	\$1,250.00	\$2,375.00
Griffin,John	Executive Director	30 Sep 2023	Tax Consulting	Review the 5471s included in the Top US Holdco 1120	1.8	\$1,150.00	\$2,070.00
Total					100.8		\$120,305.00

State and local tax

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Flagg,Nancy A.	Executive Director	03 Sep 2023	Indirect Tax Consulting	Email to J. Morgan (Celsius) to review and confirm file alignment with diligence responses	0.4	\$1,150.00	\$460.00
Flagg,Nancy A.	Executive Director	03 Sep 2023	Indirect Tax Consulting	Organize and send client (J. Morgan) information for diligence request response to Kirkland & Ellis (M. Kandallu)	1.8	\$1,150.00	\$2,070.00
Flagg,Nancy A.	Executive Director	03 Sep 2023	Indirect Tax Consulting	Provide Pennsylvania use tax information to M. Kandallu (Kirkland & Ellis) for submission to Pennsylvania subject to J. Morgan (Celsius) review and approval and response to additional questions	0.9	\$1,150.00	\$1,035.00
Flagg,Nancy A.	Executive Director	03 Sep 2023	Indirect Tax Consulting	Respond to M. Kandallu (Kirkland & Ellis) Pennsylvania claim question	0.4	\$1,150.00	\$460.00
Flagg,Nancy A.	Executive Director	05 Sep 2023	Indirect Tax Consulting	Review and inventory active Pennsylvania tax claims on bankruptcy docket	0.6	\$1,150.00	\$690.00
Flagg,Nancy A.	Executive Director	05 Sep 2023	Indirect Tax Consulting	Send email to Celsius (J. Morgan and L. Koren) to recommend requesting updated tax claims list from Stretto	0.3	\$1,150.00	\$345.00
Flagg,Nancy A.	Executive Director	05 Sep 2023	Indirect Tax Consulting	Weekly tax call to discuss tax compliance update, use tax open inquiries, and transaction reporting. EY US tax team - L. Harvey, J. Hill, E. Sapir, N. Flagg, K. Gatt. EY IL tax and compliance team - M. Flashner, O. Wasserman, A. Chechinski. K&E US and UK - A. Sexton, M. Kandallu, A. Walker. Andersen UK - D. Seymour, S. Shears. Celsius - L. Koren, J. Morgan.	0.5	\$1,150.00	\$575.00
Gatt,Katie	Senior Manager	05 Sep 2023	Indirect Tax Consulting	Weekly tax call to discuss tax compliance update, use tax open inquiries, and transaction reporting. EY US tax team - L. Harvey, J. Hill, E. Sapir, N. Flagg, K. Gatt. EY IL tax and compliance team - M. Flashner, O. Wasserman, A. Chechinski. K&E US and UK - A. Sexton, M. Kandallu, A. Walker. Andersen UK - D. Seymour, S. Shears. Celsius - L. Koren, J. Morgan.	0.5	\$950.00	\$475.00
Bowden,Jamie	Executive Director	06 Sep 2023	Indirect Tax Consulting	Call with client (L. Koren, J. Morgan) re open tax issues, Texas franchise tax report updates with Texas state desk J. Bowden and Pennsylvania pre-petition claim liability with Pennsylvania state desk P. Buonaguro. EY Attendees: K. Gatt, N. Flagg, P. Buonaguro, J. Bowden	0.5	\$1,150.00	\$575.00
Bowden,Jamie	Executive Director	06 Sep 2023	Indirect Tax Consulting	EY Texas state desk follow-up with Texas account maintenance re status	0.3	\$1,150.00	\$345.00

State and local tax

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Buonaguro,Paul	Senior Manager	06 Sep 2023	Indirect Tax Consulting	Call with client (L. Koren, J. Morgan) re open tax issues, Texas franchise tax report updates with Texas state desk J. Bowden and Pennsylvania pre-petition claim liability with Pennsylvania state desk P. Buonaguro. EY Attendees: , N. Flagg, P. Buonaguro, J. Bowden	0.5	\$950.00	\$475.00
Buonaguro,Paul	Senior Manager	06 Sep 2023	Indirect Tax Consulting	Internal EY call to discuss Pennsylvania sales tax payment of post-petition claims. P. Buonaguro, J. Litwinowicz.	0.2	\$950.00	\$190.00
Buonaguro,Paul	Senior Manager	06 Sep 2023	Indirect Tax Consulting	Review Pennsylvania sales and use tax base to determine pre- vs post-petition claim amounts	0.7	\$950.00	\$665.00
Flagg,Nancy A.	Executive Director	06 Sep 2023	Indirect Tax Consulting	Call with client (L. Koren, J. Morgan) re open tax issues, Texas franchise tax report updates with Texas state desk J. Bowden and Pennsylvania pre-petition claim liability with Pennsylvania state desk P. Buonaguro. EY Attendees: , N. Flagg, P. Buonaguro, J. Bowden	0.5	\$1,150.00	\$575.00
Flagg,Nancy A.	Executive Director	06 Sep 2023	Indirect Tax Consulting	Call with client (L. Koren, J. Morgan) to discuss open tax claims and resolution next steps. EY Attendees: , N. Flagg	1.1	\$1,150.00	\$1,265.00
Flagg,Nancy A.	Executive Director	06 Sep 2023	Indirect Tax Consulting	Email EY Texas state desk J. Bowden and Pennsylvania state desk P. Buonaguro advance information to prepare for call with client (J. Morgan)	0.3	\$1,150.00	\$345.00
Flagg,Nancy A.	Executive Director	06 Sep 2023	Indirect Tax Consulting	Request updated tax claims list from Alvarez & Marsal	0.3	\$1,150.00	\$345.00
Flagg,Nancy A.	Executive Director	06 Sep 2023	Indirect Tax Consulting	Update to Kirkland & Ellis tax team (A. Sexton and M. Kandallu) on tax diligence questions extended by Brown Rudnick	0.2	\$1,150.00	\$230.00
Gatt,Katie	Senior Manager	06 Sep 2023	Indirect Tax Consulting	Call with client (L. Koren, J. Morgan) re open tax issues, Texas franchise tax report updates with Texas state desk J. Bowden and Pennsylvania pre-petition claim liability with Pennsylvania state desk P. Buonaguro. EY Attendees: , N. Flagg, P. Buonaguro, J. Bowden	0.5	\$950.00	\$475.00
Gatt,Katie	Senior Manager	06 Sep 2023	Indirect Tax Consulting	Call with client (L. Koren, J. Morgan) to discuss open tax claims and resolution next steps. EY Attendees: , N. Flagg	1.1	\$950.00	\$1,045.00
Litwinowicz,James M.	Manager	06 Sep 2023	Indirect Tax Consulting	Internal EY call to discuss Pennsylvania sales tax payment of post-petition claims. P. Buonaguro, J. Litwinowicz.	0.2	\$850.00	\$170.00

State and local tax

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Flagg,Nancy A.	Executive Director	07 Sep 2023	Indirect Tax Consulting	Open state and local tax items update with K. Gatt (EY) and prioritize next steps	0.5	\$1,150.00	\$575.00
Buonaguro,Paul	Senior Manager	08 Sep 2023	Indirect Tax Consulting	Call with client (L. Koren, J. Morgan), Kirkland (M. Kandallu, A. Sexton) to discuss Pennsylvania claim resolution, email response to Brown Rudnick. Attendees: , N. Flagg, P. Buonaguro, K. Gatt.	1.0	\$950.00	\$950.00
Buonaguro,Paul	Senior Manager	08 Sep 2023	Indirect Tax Consulting	Research Pennsylvania sales and use tax question per client (J. Morgan)	0.2	\$950.00	\$190.00
Flagg,Nancy A.	Executive Director	08 Sep 2023	Indirect Tax Consulting	Call with client (L. Koren, J. Morgan), Kirkland (M. Kandallu,) to discuss Pennsylvania claim resolution, email response to Brown Rudnick. Attendees: , N. Flagg, P. Buonaguro	1.0	\$1,150.00	\$1,150.00
Flagg,Nancy A.	Executive Director	08 Sep 2023	Indirect Tax Consulting	Update and finalize diligence response on tax questions to Brown Rudnick and send to M. Kandallu (Kirkland & Ellis) for transmittal to Brown Rudnick	1.1	\$1,150.00	\$1,265.00
Gatt,Katie	Senior Manager	08 Sep 2023	Indirect Tax Consulting	Call with client (L. Koren, J. Morgan), Kirkland (M. Kandallu, A. Sexton) to discuss Pennsylvania claim resolution, email response to Brown Rudnick. Attendees: , N. Flagg, P. Buonaguro, K. Gatt.	1.0	\$950.00	\$950.00
Flagg,Nancy A.	Executive Director	11 Sep 2023	Indirect Tax Consulting	Provide indirect tax information to EY tax provision team	0.2	\$1,150.00	\$230.00
Buonaguro,Paul	Senior Manager	12 Sep 2023	Indirect Tax Consulting	Review Pennsylvania sales and use tax returns prepared by client (J. Morgan)	0.3	\$950.00	\$285.00
Bowden,Jamie	Executive Director	13 Sep 2023	Indirect Tax Consulting	EY Texas desk call Texas Comptroller to confirm documents processed and email client (J. Morgan) re outstanding issues	0.5	\$1,150.00	\$575.00
Buonaguro,Paul	Senior Manager	13 Sep 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss open tax items, including Pennsylvania exposure and procedure to submit requested returns. EY attendees: , N. Flagg, P. Buonaguro, K. Gatt.	1.0	\$950.00	\$950.00
Flagg,Nancy A.	Executive Director	13 Sep 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss open tax items, including Pennsylvania exposure and procedure to submit requested returns. EY attendees: , N. Flagg, P. Buonaguro, K. Gatt.	1.0	\$1,150.00	\$1,150.00

State and local tax

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Flagg,Nancy A.	Executive Director	13 Sep 2023	Indirect Tax Consulting	Review and compile client (J. Morgan) updated information on Pennsylvania pre- and post-petition liabilities for sales and use tax and reply with questions to clarify the post-petition components	0.7	\$1,150.00	\$805.00
Flagg,Nancy A.	Executive Director	13 Sep 2023	Indirect Tax Consulting	Review EY Texas state desk (J. Bowden) email on Texas Franchise update and amounts due and email Kirkland & Ellis tax team for confirmation to pay these Texas liabilities	0.6	\$1,150.00	\$690.00
Gatt,Katie	Senior Manager	13 Sep 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss open tax items, including Pennsylvania exposure and procedure to submit requested returns. EY attendees: , N. Flagg, P. Buonaguro, K. Gatt.	1.0	\$950.00	\$950.00
Buonaguro,Paul	Senior Manager	14 Sep 2023	Indirect Tax Consulting	Review Pennsylvania pre- and post-petition sales and use tax returns provided by client (J. Morgan)	0.4	\$950.00	\$380.00
Flagg,Nancy A.	Executive Director	14 Sep 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss indirect 2022 accruals (i.e., sales and use tax and property tax) EY attendees: , N. Flagg, A. Steger, K. Gatt.	0.9	\$1,150.00	\$1,035.00
Flagg,Nancy A.	Executive Director	14 Sep 2023	Indirect Tax Consulting	join tax portion of audit provision call with EY team and Celsius team: J. Morgan and J. Fan	0.2	\$1,150.00	\$230.00
Gatt,Katie	Senior Manager	14 Sep 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss indirect 2022 accruals (i.e., sales and use tax and property tax) EY attendees: , N. Flagg, K. Gatt, A. Steger.	0.9	\$950.00	\$855.00
Flagg,Nancy A.	Executive Director	18 Sep 2023	Indirect Tax Consulting	Draft and send Pennsylvania pre and post-petition open item tax summary to Kirkland & Ellis tax team	0.9	\$1,150.00	\$1,035.00
Flagg,Nancy A.	Executive Director	18 Sep 2023	Indirect Tax Consulting	Internal EY call to discuss FAS5 accrual. EY Attendees: , J. Hill, N. Flagg, K. Gatt.	0.7	\$1,150.00	\$805.00
Flagg,Nancy A.	Executive Director	18 Sep 2023	Indirect Tax Consulting	Prepare update on open state and local issues for discussion with client.	0.2	\$1,150.00	\$230.00
Gatt,Katie	Senior Manager	18 Sep 2023	Indirect Tax Consulting	Internal EY call to discuss FAS5 accrual. EY Attendees: , J. Hill, N. Flagg, K. Gatt.	0.7	\$950.00	\$665.00

State and local tax

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Buonaguro,Paul	Senior Manager	19 Sep 2023	Indirect Tax Consulting	Call with client (J.Morgan) to discuss New York sales and use tax payment amount and payment process. EY attendees: N. Flagg, P. Buonaguro	0.5	\$950.00	\$475.00
Buonaguro,Paul	Senior Manager	19 Sep 2023	Indirect Tax Consulting	Review calculation of New York post-petition sales tax liability provided by client (J. Morgan)	0.6	\$950.00	\$570.00
Flagg,Nancy A.	Executive Director	19 Sep 2023	Indirect Tax Consulting	Call with client (J.Morgan) to discuss New York sales and use tax payment amount and payment process. EY attendees: N. Flagg, P. Buonaguro	0.5	\$1,150.00	\$575.00
Flagg,Nancy A.	Executive Director	19 Sep 2023	Indirect Tax Consulting	FAS5 tax accrual call with EY (J. Hill, A. Steger, K. Gatt, N. Flagg, T. Hayes), Celsius (J. Morgan) and Fahrenheit (J. Block, D. Mendes)	0.8	\$1,150.00	\$920.00
Flagg,Nancy A.	Executive Director	19 Sep 2023	Indirect Tax Consulting	Tax accrual follow-up call from client (J. Morgan)	0.1	\$1,150.00	\$115.00
Flagg,Nancy A.	Executive Director	19 Sep 2023	Indirect Tax Consulting	Weekly tax call to discuss transfer of coins between jurisdictions and the US federal income tax impact of intended transfers. Celsius; L. Koren and J. Morgan. Kirkland: A. Sexton, M. Kandallu, and A. Walker. Anderson: Z. Wyatt, H. Griffiths, and D. Seymour. EY: L. Harvey, J. Hill, M. Flashner, N. Flagg, O. Wasserman, Y. Shwartz, and E. Sapir	0.5	\$1,150.00	\$575.00
Bowden,Jamie	Executive Director	20 Sep 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss open tax issues, including Texas franchise tax report resolution status, New York sales tax payment status, Pennsylvania post-petition payment status, purchase of Texas facility. EY Attendees: , N. Flagg, P. Buonaguro, J. Bowden, K. Gatt.	0.9	\$1,150.00	\$1,035.00
Bowden,Jamie	Executive Director	20 Sep 2023	Indirect Tax Consulting	EY Texas state desk follow-up with Texas Comptroller account maintenance to determine status on statement of account and nexus entities	0.2	\$1,150.00	\$230.00
Buonaguro,Paul	Senior Manager	20 Sep 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss open tax issues, including Texas franchise tax report resolution status, New York sales tax payment status, Pennsylvania post-petition payment status, purchase of Texas facility. EY Attendees: , N. Flagg, P. Buonaguro, J. Bowden, K. Gatt.	0.9	\$950.00	\$855.00

State and local tax

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Buonaguro,Paul	Senior Manager	20 Sep 2023	Indirect Tax Consulting	Review New York sales tax payment calculation and status to prepare for client call.	0.2	\$950.00	\$190.00
Flagg,Nancy A.	Executive Director	20 Sep 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss open tax issues, including Texas franchise tax report resolution status, New York sales tax payment status, Pennsylvania post-petition payment status, purchase of Texas facility. EY Attendees: , N. Flagg, P. Buonaguro, J. Bowden, K. Gatt.	0.9	\$1,150.00	\$1,035.00
Flagg,Nancy A.	Executive Director	20 Sep 2023	Indirect Tax Consulting	Review tax claims list from R, Allison (A&M) and comment to Celsius team (J. Morgan and L. Koren) and set call time to discuss	0.9	\$1,150.00	\$1,035.00
Gatt,Katie	Senior Manager	20 Sep 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss open tax issues, including Texas franchise tax report resolution status, New York sales tax payment status, Pennsylvania post-petition payment status, purchase of Texas facility. EY Attendees: , N. Flagg, P. Buonaguro, J. Bowden, K. Gatt.	0.9	\$950.00	\$855.00
Buonaguro,Paul	Senior Manager	25 Sep 2023	Indirect Tax Consulting	Review Pennsylvania post-petition sales tax liability calculation and payment status	0.4	\$950.00	\$380.00
Flagg,Nancy A.	Executive Director	25 Sep 2023	Indirect Tax Consulting	Provide update to Kirkland & Ellis (M. Kandallu) on Pennsylvania post-petition payment issues	0.4	\$1,150.00	\$460.00
Flagg,Nancy A.	Executive Director	26 Sep 2023	Indirect Tax Consulting	Call with client (J. Morgan and L. Koren) to discuss tax claim status review and next steps	0.9	\$1,150.00	\$1,035.00
Flagg,Nancy A.	Executive Director	26 Sep 2023	Indirect Tax Consulting	Draft Pennsylvania pre- and post-petition sales and use tax status email for Kirkland & Ellis to transmit to Pennsylvania and send to client (J. Morgan and L. Koren) for review	1.6	\$1,150.00	\$1,840.00
Flagg,Nancy A.	Executive Director	26 Sep 2023	Indirect Tax Consulting	Finalize Pennsylvania sales and use tax email per client (J. Morgan) review and comments and send to Kirkland & Ellis (M. Kandallu) for transmittal to Pennsylvania	0.6	\$1,150.00	\$690.00
Flagg,Nancy A.	Executive Director	26 Sep 2023	Indirect Tax Consulting	Review updated claims list from Alvarez & Marsal (R. Allison) and update EY tax claim summary file for discussion with client (J. Morgan and L. Koren)	1.9	\$1,150.00	\$2,185.00

State and local tax

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Flagg,Nancy A.	Executive Director	26 Sep 2023	Indirect Tax Consulting	Weekly tax call to discuss transfer of coins between jurisdictions and the US federal income tax impact of intended transfers. Celsius; L. Koren and J. Morgan. Kirkland: A. Sexton, M. Kandallu, and A. Walker. Anderson: Z. Wyatt, H. Griffiths, and D. Seymour. EY: L. Harvey, J. Hill, M. Flashner, N. Flagg, O. Wasserman, Y. Schwartz, and E. Sapir.	0.5	\$1,150.00	\$575.00
Buonaguro,Paul	Senior Manager	27 Sep 2023	Indirect Tax Consulting	Call with client (J. Morgan, L. Koren) to discuss open tax items, including status of Pennsylvania sales tax liability calculation, transfer tax, etc. EY attendees: N. Flagg, , P. Buonaguro, K. Gatt.	0.5	\$950.00	\$475.00
Flagg,Nancy A.	Executive Director	27 Sep 2023	Indirect Tax Consulting	Call with client (J. Morgan, L. Koren) to discuss open tax items, including status of Pennsylvania sales tax liability calculation, transfer tax, etc. EY attendees: N. Flagg, , P. Buonaguro, K. Gatt.	1.4	\$1,150.00	\$1,610.00
Flagg,Nancy A.	Executive Director	27 Sep 2023	Indirect Tax Consulting	Tax claim status email and questions to Alvarez & Marsal (R. Allison)	0.9	\$1,150.00	\$1,035.00
Gatt,Katie	Senior Manager	27 Sep 2023	Indirect Tax Consulting	Call with client (J. Morgan, L. Koren) to discuss open tax items, including status of Pennsylvania sales tax liability calculation, transfer tax, etc. EY attendees: N. Flagg, , P. Buonaguro, K. Gatt.	1.4	\$950.00	\$1,330.00
Bowden,Jamie	Executive Director	28 Sep 2023	Indirect Tax Consulting	EY Texas state desk follow-up with Texas Comptroller account maintenance and send account balances to client (J. Morgan)	0.3	\$1,150.00	\$345.00
Flagg,Nancy A.	Executive Director	28 Sep 2023	Indirect Tax Consulting	Schedule out original vs revised Pennsylvania information to prepare a tax diligence response update to Brown Rudnick	0.8	\$1,150.00	\$920.00
Bowden,Jamie	Executive Director	29 Sep 2023	Indirect Tax Consulting	EY Texas state desk question on interest and review of payment statements	0.2	\$1,150.00	\$230.00
Flagg,Nancy A.	Executive Director	29 Sep 2023	Indirect Tax Consulting	Return client (J. Morgan) call and send Texas Franchise payment email to client (J. Morgan)	0.7	\$1,150.00	\$805.00
Total					47.2		\$51,140.00

Tax Provision

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Flashner, Martin	Contractor	01 Sep 2023	Tax Provision	Internal call to discuss open items on Mining financial statements. EY - M. Flashner, O. Wasserman.	1.4	Fixed Fee	
Flashner, Martin	Contractor	01 Sep 2023	Tax Provision	Review tax provision workpapers for Mining entity.	1.5	Fixed Fee	
Wasserman, Ofer	Senior Manager	01 Sep 2023	Tax Provision	Internal call to discuss open items on Mining financial statements. EY - M. Flashner, O. Wasserman.	1.4	\$695.00	\$973.00
Wasserman, Ofer	Senior Manager	01 Sep 2023	Tax Provision	Review tax provision workpapers for Mining entity.	1.5	\$695.00	\$1,042.50
Flashner, Martin	Contractor	03 Sep 2023	Tax Provision	Working session to review updated Mining tax provision. EY - M. Flashner, O. Wasserman.	1.2	Fixed Fee	
Gandz,Benjamin	Senior Manager	03 Sep 2023	Tax Provision	Reviewing Executive Summary. Attendees - E.Geron (EY), B.Gandz (EY), A.Sussman (EY), L.Koren (Celsius)	1.4	\$695.00	\$973.00
Gandz,Benjamin	Senior Manager	03 Sep 2023	Tax Provision	Reviewing amendments to Celsius Mining Executive Summary.	2.2	\$695.00	\$1,529.00
Gandz,Benjamin	Senior Manager	03 Sep 2023	Tax Provision	Meeting to discuss amendments to Celsius Mining Executive Summary. B.Gandz (EY), E.Geron (EY)	0.6	\$695.00	\$417.00
Geron,Eyal	Manager	03 Sep 2023	Tax Provision	Reviewing Executive Summary. Attendees - E.Geron (Eyal), B.Gandz (EY), A.Sussman (EY), L.Koren (Celsius)	1.4	\$595.00	\$833.00
Geron,Eyal	Manager	03 Sep 2023	Tax Provision	Meeting to discuss amendments to Celsius Mining Executive Summary. B.Gandz (EY), E.Geron (EY)	0.6	\$595.00	\$357.00
Sussman,Adam	Senior	03 Sep 2023	Tax Provision	Reviewing Executive Summary. Attendees - E.Geron (Eyal), B.Gandz (EY), A.Sussman (EY), L.Koren (Celsius)	1.4	\$450.00	\$630.00
Wasserman, Ofer	Senior Manager	03 Sep 2023	Tax Provision	Working session to review updated Mining tax provision. EY - M. Flashner, O. Wasserman.	1.2	\$695.00	\$834.00
Gandz,Benjamin	Senior Manager	04 Sep 2023	Tax Provision	Reviewing and drafting amendments to Celsius Mining Executive Summary.	2.4	\$695.00	\$1,668.00
Erell,Dana	Partner/Principal	05 Sep 2023	Tax Provision	Meeting for primary review of the Mining Executive Summary. E.Gonen (EY), D.Erell (EY)	2.2	\$850.00	\$1,870.00
Gandz,Benjamin	Senior Manager	05 Sep 2023	Tax Provision	Reviewing and amending Celsius Mining Executive Summary - Day 1.	2.9	\$695.00	\$2,015.50
Gonen,Eyal	Partner/Principal	05 Sep 2023	Tax Provision	Meeting for primary review of the Mining Executive Summary. E.Gonen (EY), D.Erell (EY)	2.2	\$850.00	\$1,870.00
Hill, Jeff	Partner/Principal	05 Sep 2023	Tax Provision	Review of updated tax provision model for 2021 and 2022	1.6	\$850.00	\$1,360.00
Steger, Adam	Senior Manager	05 Sep 2023	Tax Provision	Review 2022 and 2021 income tax provisions with EY	0.5	\$695.00	\$347.50
Hill, Jeff	Partner/Principal	06 Sep 2023	Tax Provision	Continue to review updated tax provision model for 2021 and 2022	1.9	\$850.00	\$1,615.00
Hill, Jeff	Partner/Principal	07 Sep 2023	Tax Provision	Meeting to review internal executive income tax provision review comments EY Attendees: A. Steger, J. Hill	1.0	\$850.00	\$850.00
Hill, Jeff	Partner/Principal	07 Sep 2023	Tax Provision	Finalize Tax provision review of mining business for 2021 and 2022 including preparation of review comments	1.1	\$850.00	\$935.00
Hill, Jeff	Partner/Principal	07 Sep 2023	Tax Provision	Meeting with J. Block (Celsius) to discuss status of tax provision and transfer pricing memo	0.3	\$850.00	\$255.00

Tax Provision

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Steger, Adam	Senior Manager	07 Sep 2023	Tax Provision	Meeting to review internal executive income tax provision review comments EY Attendees: A. Steger, J. Hill	1.0	\$695.00	\$695.00
Steger, Adam	Senior Manager	07 Sep 2023	Tax Provision	Update 2022 provision for further provided transaction cost information from Lior (CEL Tax)	0.6	\$695.00	\$417.00
Steger, Adam	Senior Manager	07 Sep 2023	Tax Provision	Updates regarding EY executive review comments on tax provision	0.7	\$695.00	\$486.50
Hill, Jeff	Partner/Principal	08 Sep 2023	Tax Provision	Meeting to take EY Financial Advisory Accounting Services (FAAS) and EY Tax executive through income tax provision workbooks EY Attendees: A. Steger, J. Hill, S. Zaman, S. Riley	0.5	\$850.00	\$425.00
Riley, Sean	Senior Manager	08 Sep 2023	Tax Provision	Meeting to take EY Financial Advisory Accounting Services (FAAS) and EY Tax executive through income tax provision workbooks EY Attendees: A. Steger, J. Hill, S. Zaman, S. Riley	0.5	\$695.00	\$347.50
Steger, Adam	Senior Manager	08 Sep 2023	Tax Provision	Meeting to take EY Financial Advisory Accounting Services (FAAS) and EY Tax executive through income tax provision workbooks EY Attendees: A. Steger, J. Hill, S. Zaman, S. Riley	0.5	\$695.00	\$347.50
Zaman, Sabina	Partner/Principal	08 Sep 2023	Tax Provision	Meeting to take EY Financial Advisory Accounting Services (FAAS) and EY Tax executive through income tax provision workbooks EY Attendees: A. Steger, J. Hill, S. Zaman, S. Riley	0.5	\$850.00	\$425.00
Hill, Jeff	Partner/Principal	11 Sep 2023	Tax Provision	Meeting to review draft income tax provision file with Company. EY Attendees: A. Steger, J. Hill. Other Attendees: D.Mendes (Celsius)	2.0	\$850.00	\$1,700.00
Hill, Jeff	Partner/Principal	11 Sep 2023	Tax Provision	Review of e-mails from EY Indirect tax team re: Indirect tax provisions required.	0.6	\$850.00	\$510.00
Steger, Adam	Senior Manager	11 Sep 2023	Tax Provision	Meeting to review draft income tax provision file with Company. EY Attendees: A. Steger, J. Hill. Other Attendees: D.Mendes (Celsius)	2.0	\$695.00	\$1,390.00
Steger, Adam	Senior Manager	11 Sep 2023	Tax Provision	Address certain accruals and receivables on the trial balances per the questions posed by D. Mendes (Celsius)	0.6	\$695.00	\$417.00
Flashner, Martin	Contractor	11 Sep 2023	Tax Provision	Internal call to discuss mining activity sales tax calculation - A. Chenchinski, M. Flashner	0.5	Fixed Fee	
Chenchinski, Amir	Partner/Principal	11 Sep 2023	Tax Provision	Internal call to discuss mining activity sales tax calculation - A. Chenchinski, M. Flashner	0.5	\$850.00	\$425.00
Hill, Jeff	Partner/Principal	12 Sep 2023	Tax Provision	Meeting to discuss final 2022 tax transfer pricing entries EY Attendees: A. Steger, J. Hill. Other Attendees: J. Block (Celsius), J. Morgan (Celsius), D. Mendes (Celsius), L. Koren (Celsius)	0.5	\$850.00	\$425.00
Steger, Adam	Senior Manager	12 Sep 2023	Tax Provision	Meeting to discuss final tax journal entries , EY Attendees: A. Steger, K. Zimmer, K. Sun	0.5	\$695.00	\$347.50
Steger, Adam	Senior Manager	12 Sep 2023	Tax Provision	Meeting to discuss final 2022 tax transfer pricing entries EY Attendees: A. Steger, J. Hill. Other Attendees: J. Block (Celsius), J. Morgan (Celsius), D. Mendes (Celsius), L. Koren (Celsius)	0.5	\$695.00	\$347.50
Steger, Adam	Senior Manager	12 Sep 2023	Tax Provision	Review tax entries and update provisions	0.6	\$695.00	\$417.00

Tax Provision

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Sun, Kaiyang	Senior Manager	12 Sep 2023	Tax Provision	Meeting to discuss final tax journal entries , EY Attendees: A. Steger, K. Zimmer, K. Sun	0.5	\$695.00	\$347.50
Zimmer, Kristin	Manager	12 Sep 2023	Tax Provision	Meeting to discuss final tax journal entries , EY Attendees: A. Steger, K. Zimmer, K. Sun	0.5	\$595.00	\$297.50
Hayes, Taylor	Manager	13 Sep 2023	Tax Provision	Meeting to inquire about certain balances in the general ledger to appropriately record adjusting journal entries for income tax and indirect tax with EY Financial Advisory Accounting Services (FAAS) team and company EY Attendees: A. Steger, K. Sun, S. Riley, K. Zimmer, T. Hayes. Other Attendees: J. Block, P. Pandey (Celsius)	1.5	\$595.00	\$892.50
Hill, Jeff	Partner/Principal	13 Sep 2023	Tax Provision	Meeting to catch up on multiple emails from Celsius regarding FAS 5 (indirect tax accruals) and transfer pricing with EY Attendees: A. Steger, J. Hill	0.5	\$850.00	\$425.00
Hill, Jeff	Partner/Principal	13 Sep 2023	Tax Provision	Meeting to review the updated valuation allowance memorandum for 2022 with A Steger (EY) and J. Hill (EY) EY Attendees: A. Steger, J. Hill	0.5	\$850.00	\$425.00
Hill, Jeff	Partner/Principal	13 Sep 2023	Tax Provision	Review of updated valuation allowance memo	0.4	\$850.00	\$340.00
Riley, Sean	Senior Manager	13 Sep 2023	Tax Provision	Meeting to inquire about certain balances in the general ledger to appropriately record adjusting journal entries for income tax and indirect tax with EY Financial Advisory Accounting Services (FAAS) team and company EY Attendees: A. Steger, K. Sun, S. Riley, K. Zimmer, T. Hayes. Other Attendees: J. Block, P. Pandey (Celsius)	1.5	\$695.00	\$1,042.50
Steger, Adam	Senior Manager	13 Sep 2023	Tax Provision	Meeting to inquire about certain balances in the general ledger to appropriately record adjusting journal entries for income tax and indirect tax with EY Financial Advisory Accounting Services (FAAS) team and company EY Attendees: A. Steger, K. Sun, S. Riley, K. Zimmer, T. Hayes. Other Attendees: J. Block, P. Pandey (Celsius)	1.5	\$695.00	\$1,042.50
Steger, Adam	Senior Manager	13 Sep 2023	Tax Provision	Meeting to catch up on multiple emails from Celsius regarding FAS 5 (indirect tax accruals) and transfer pricing with EY Attendees: A. Steger, J. Hill	0.5	\$695.00	\$347.50
Steger, Adam	Senior Manager	13 Sep 2023	Tax Provision	Meeting to review the updated valuation allowance memorandum for 2022 with A Steger (EY) and J. Hill (EY) EY Attendees: A. Steger, J. Hill	0.5	\$695.00	\$347.50
Steger, Adam	Senior Manager	13 Sep 2023	Tax Provision	Draft of sales and use tax accrual to share with Celsius team for review and discussion	1.8	\$695.00	\$1,251.00

Tax Provision

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Sun, Kaiyang	Senior Manager	13 Sep 2023	Tax Provision	Meeting to inquire about certain balances in the general ledger to appropriately record adjusting journal entries for income tax and indirect tax with EY Financial Advisory Accounting Services (FAAS) team and company EY Attendees: A. Steger, K. Sun, S. Riley, K. Zimmer, T. Hayes. Other Attendees: J. Block, P. Pandey (Celsius)	1.5	\$695.00	\$1,042.50
Zimmer, Kristin	Manager	13 Sep 2023	Tax Provision	Meeting to inquire about certain balances in the general ledger to appropriately record adjusting journal entries for income tax and indirect tax with EY Financial Advisory Accounting Services (FAAS) team and company EY Attendees: A. Steger, K. Sun, S. Riley, K. Zimmer, T. Hayes. Other Attendees: J. Block, P. Pandey (Celsius)	1.5	\$595.00	\$892.50
Gandz,Benjamin	Senior Manager	14 Sep 2023	Tax Provision	Reviewing and amending Celsius Mining Executive Summary - Day 2.	0.4	\$695.00	\$278.00
Hayes, Taylor	Manager	14 Sep 2023	Tax Provision	Meeting to discuss finalization of the 2022 sales and use tax accruals and the finalization of the 2022 financial statements . EY Attendees: A. Steger, T. Hayes, S. Riley, K. Sun. Other Attendees: J. Morgan (Celsius), D. Block (Fahrenheit), P. Pandey (Celsius), J. Fan (Celsius), J. Block (Celsius)	0.5	\$595.00	\$297.50
Hill, Jeff	Partner/Principal	14 Sep 2023	Tax Provision	Meeting to perform final review of the income tax provision files (2020-2022) and financial statements EY Attendees: A. Steger, J. Hill	2.5	\$850.00	\$2,125.00
Riley, Sean	Senior Manager	14 Sep 2023	Tax Provision	Meeting to discuss finalization of the 2022 sales and use tax accruals and the finalization of the 2022 financial statements . EY Attendees: A. Steger, T. Hayes, S. Riley, K. Sun. Other Attendees: J. Morgan (Celsius), D. Block (Fahrenheit), P. Pandey (Celsius), J. Fan (Celsius), J. Block (Celsius)	0.5	\$695.00	\$347.50
Steger, Adam	Senior Manager	14 Sep 2023	Tax Provision	Meeting to perform final review of the income tax provision files (2020-2022) and financial statements EY Attendees: A. Steger, J. Hill	2.5	\$695.00	\$1,737.50
Steger, Adam	Senior Manager	14 Sep 2023	Tax Provision	Meeting to discuss finalization of the 2022 sales and use tax accruals and the finalization of the 2022 financial statements . EY Attendees: A. Steger, T. Hayes, S. Riley, K. Sun. Other Attendees: J. Morgan (Celsius), D. Block (Fahrenheit), P. Pandey (Celsius), J. Fan (Celsius), J. Block (Celsius)	0.5	\$695.00	\$347.50
Steger, Adam	Senior Manager	14 Sep 2023	Tax Provision	Update the 2022 income tax provision and disclosures for the final trial balances	1.7	\$695.00	\$1,181.50

Tax Provision

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Sun, Kaiyang	Senior Manager	14 Sep 2023	Tax Provision	Meeting to discuss finalization of the 2022 sales and use tax accruals and the finalization of the 2022 financial statements . EY Attendees: A. Steger, T. Hayes, S. Riley, K. Sun. Other Attendees: J. Morgan (Celsius), D. Block (Fahrenheit), P. Pandey (Celsius), J. Fan (Celsius), J. Block (Celsius)	0.5	\$695.00	\$347.50
Hill, Jeff	Partner/Principal	18 Sep 2023	Tax Provision	Meeting to discuss Q1/Q2 2023 property and sales and use tax accruals necessary for the interim periods (additional accruals from 2022 Year End (YE)). EY Attendees: A. Steger, J. Hill. Other Attendees: D. Mendes (Celsius)	0.8	\$850.00	\$680.00
Steger, Adam	Senior Manager	18 Sep 2023	Tax Provision	Meeting to discuss Q1/Q2 2023 property and sales and use tax accruals necessary for the interim periods (additional accruals from 2022 Year End (YE)). EY Attendees: A. Steger, J. Hill. Other Attendees: D. Mendes (Celsius)	0.8	\$695.00	\$556.00
Steger, Adam	Senior Manager	18 Sep 2023	Tax Provision	Meeting to discuss finalization of 2022 income tax provision and Q1/Q2 tax accruals. A. Steger (EY) and D. Mendes (Celsius). EY Attendees: A. Steger. Other Attendees: dan@blockcorepartners.com	0.3	\$695.00	\$208.50
Steger, Adam	Senior Manager	18 Sep 2023	Tax Provision	Assist with the revisions to the Q1/Q2 income tax provision workpapers, assisted EY FAAS with break-out of sales and use tax accrual by mining location for auditor	3.1	\$695.00	\$2,154.50
Hill, Jeff	Partner/Principal	19 Sep 2023	Tax Provision	Meeting to finalize Sales and Use Tax and Property tax accruals Q1/Q2 2023 EY Attendees: A. Steger, J. Hill. Other Attendees: J. Morgan (Celsius) D. Mendes (Celsius), J. Block (Celsius)	0.8	\$850.00	\$680.00
Hill, Jeff	Partner/Principal	19 Sep 2023	Tax Provision	Meeting to discuss income tax provision accruals for Q1 and Q2 2023 with EY Attendees: A. Steger, J. Hill	0.8	\$850.00	\$680.00
Steger, Adam	Senior Manager	19 Sep 2023	Tax Provision	Meeting to finalize Sales and Use Tax and Property tax accruals Q1/Q2 2023 EY Attendees: A. Steger, J. Hill. Other Attendees: J. Morgan (Celsius) D. Mendes (Celsius), J. Block (Celsius)	0.8	\$695.00	\$556.00
Steger, Adam	Senior Manager	19 Sep 2023	Tax Provision	Meeting to discuss income tax provision accruals for Q1 and Q2 2023 with EY Attendees: A. Steger, J. Hill	0.8	\$695.00	\$556.00
Steger, Adam	Senior Manager	19 Sep 2023	Tax Provision	Review 2023 income tax and indirect tax accrual	0.3	\$695.00	\$208.50
Steger, Adam	Senior Manager	19 Sep 2023	Tax Provision	Income tax for interim Q1/Q2 2023 provided to Celsius tax, coordination of the indirect tax accruals with Celsius and EY FAAS teams	0.6	\$695.00	\$417.00
Hayes, Taylor	Manager	20 Sep 2023	Tax Provision	Meeting to discuss Q1/Q2 2023 sales and use tax accrual workbook and updates from P. Pandey (Celsius), J. Fan (Celsius), J. Morgan (Celsius). EY Attendees: A. Steger, P. Yoo, S. Riley, T. Hayes	0.4	\$595.00	\$238.00

Tax Provision

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Hill, Jeff	Partner/Principal	20 Sep 2023	Tax Provision	Meeting to discuss income tax provision and indirect tax accruals required for interim periods between EY/Celsius Tax. EY Attendees: A. Steger, J. Hill. Other Attendees: L. Koren (Celsius), J. Morgan (Celsius)	0.5	\$850.00	\$425.00
Hill, Jeff	Partner/Principal	20 Sep 2023	Tax Provision	Review of updated income tax provision file for 2023 Q1 and Q2	1.1	\$850.00	\$935.00
Riley, Sean	Senior Manager	20 Sep 2023	Tax Provision	Meeting to discuss Q1/Q2 2023 sales and use tax accrual workbook and updates from P. Pandey (Celsius), J. Fan (Celsius), J. Morgan (Celsius). EY Attendees: A. Steger, P. Yoo, S. Riley, T. Hayes	0.4	\$695.00	\$278.00
Steger, Adam	Senior Manager	20 Sep 2023	Tax Provision	Meeting to discuss Q1/Q2 2023 sales and use tax accrual workbook and updates from P. Pandey (Celsius), J. Fan (Celsius), J. Morgan (Celsius). EY Attendees: A. Steger, P. Yoo, S. Riley, T. Hayes	0.4	\$695.00	\$278.00
Steger, Adam	Senior Manager	20 Sep 2023	Tax Provision	Meeting to discuss income tax provision and indirect tax accruals required for interim periods between EY/Celsius Tax. EY Attendees: A. Steger, J. Hill. Other Attendees: L. Koren (Celsius), J. Morgan (Celsius)	0.5	\$695.00	\$347.50
Steger, Adam	Senior Manager	20 Sep 2023	Tax Provision	Advise EY FAAS on Bankruptcy/Restructuring related disclosures relative transfer pricing allocations, follow-ups with Celsius Tax and EY FAAS on getting remaining data needed for Q1/Q2 indirect tax accruals	0.3	\$695.00	\$208.50
Steger, Adam	Senior Manager	24 Sep 2023	Tax Provision	Prepare 2022 and 2023 comparative income tax provision workpapers	0.7	\$695.00	\$486.50
Steger, Adam	Senior Manager	24 Sep 2023	Tax Provision	Provide details for the 2022 gain/loss on disposal of Fixed Assets to Celsius tax	0.6	\$695.00	\$417.00
Hill, Jeff	Partner/Principal	26 Sep 2023	Tax Provision	Meeting to discuss the timing of recording the valuation allowance for the 2022 quarterly tax provisions EY Attendees: A. Steger, J. Hill	0.5	\$850.00	\$425.00
Steger, Adam	Senior Manager	26 Sep 2023	Tax Provision	Meeting to discuss the timing of recording the valuation allowance for the 2022 quarterly tax provisions EY Attendees: A. Steger, J. Hill	0.5	\$695.00	\$347.50
Steger, Adam	Senior Manager	26 Sep 2023	Tax Provision	Review of Digital Asset Impairment & Losses on disposals of Digital assets (2022)	0.5	\$695.00	\$347.50
Steger, Adam	Senior Manager	26 Sep 2023	Tax Provision	Gather support to advise O. Wasserman (EY Israel) on Impairment and digital asset losses (2022) for tax purposes	0.3	\$695.00	\$208.50
Steger, Adam	Senior Manager	26 Sep 2023	Tax Provision	Draft detailed responses to RSM (auditor) questions on Celsius's income tax provisions from 2021 and 2022	1.9	\$695.00	\$1,320.50

Tax Provision

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Hayes, Taylor	Manager	27 Sep 2023	Tax Provision	Meeting to determine timing of 2022 valuation allowance against Deferred Tax Assets (DTAs) based on fact pattern of the Company in the first 6 months of 2022. EY Attendees: A. Steger, J. Hill, S. Riley, T. Hayes. Other Attendees: J. Fan (Celsius)	0.3	\$595.00	\$178.50
Hill, Jeff	Partner/Principal	27 Sep 2023	Tax Provision	Meeting to determine timing of 2022 valuation allowance against deferred tax assets (DTAs) based on fact pattern of the Company in the first 6 months of 2022. EY Attendees: A. Steger, J. Hill, S. Riley, T. Hayes. Other Attendees: J. Fan (Celsius)	0.3	\$850.00	\$255.00
Hill, Jeff	Partner/Principal	27 Sep 2023	Tax Provision	Meeting to talk through proposed replies to RSM questions on the 2020-2022 income tax provisions. EY Attendees: A. Steger, J. Hill. Other Attendees: J. Block (Celsius), D. Mendes (Celsius)	0.5	\$850.00	\$425.00
Hill, Jeff	Partner/Principal	27 Sep 2023	Tax Provision	Meeting to review the questions from RSM regarding their initial review of the income tax provisions (2020-2022) EY Attendees: A. Steger, J. Hill	0.5	\$850.00	\$425.00
Riley, Sean	Senior Manager	27 Sep 2023	Tax Provision	Meeting to determine timing of 2022 valuation allowance against deferred tax assets (DTAs) based on fact pattern of the Company in the first 6 months of 2022. EY Attendees: A. Steger, J. Hill, S. Riley, T. Hayes. Other Attendees: J. Fan (Celsius)	0.3	\$695.00	\$208.50
Steger, Adam	Senior Manager	27 Sep 2023	Tax Provision	Meeting to determine timing of 2022 valuation allowance against deferred tax assets (DTAs) based on fact pattern of the Company in the first 6 months of 2022. EY Attendees: A. Steger, J. Hill, S. Riley, T. Hayes. Other Attendees: J. Fan (Celsius)	0.3	\$695.00	\$208.50
Steger, Adam	Senior Manager	27 Sep 2023	Tax Provision	Meeting to talk through proposed replies to RSM questions on the 2020-2022 income tax provisions. EY Attendees: A. Steger, J. Hill. Other Attendees: J. Block (Celsius), D. Mendes (Celsius)	0.5	\$695.00	\$347.50
Steger, Adam	Senior Manager	27 Sep 2023	Tax Provision	Meeting to review the questions from RSM regarding their initial review of the income tax provisions (2020-2022) EY Attendees: A. Steger, J. Hill	0.5	\$695.00	\$347.50
Steger, Adam	Senior Manager	28 Sep 2023	Tax Provision	Preparation of Q1/Q2 2022 to Q1/Q2 2023 income tax provision flux and workbook. Update of the 6 month financial statement income tax footnotes and disclosures.	1.2	\$695.00	\$834.00
Hill, Jeff	Partner/Principal	29 Sep 2023	Tax Provision	Meeting to discuss the summary schedules prepared regarding the valuation allowance for the 2022 /2023 quarterly tax provisions A. Steger and J. Hill (EY) EY Attendees: A. Steger, J. Hill	0.5	\$850.00	\$425.00
Steger, Adam	Senior Manager	29 Sep 2023	Tax Provision	Meeting to discuss the summary schedules prepared regarding the valuation allowance for the 2022 /2023 quarterly tax provisions A. Steger and J. Hill (EY) EY Attendees: A. Steger, J. Hill	0.5	\$695.00	\$347.50
Total					89.4		\$61,813.50

Transfer Pricing

Name	Title	Transaction Date	Project Category	Description	Hours
Erell,Dana	Partner/Principal	03 Sep 2023	Transfer Pricing	Reviewing updated report with client amendments.	2.9
Erell,Dana	Partner/Principal	03 Sep 2023	Transfer Pricing	Review of additional covered transaction "Provision of credit line loans between Celsius-UK and Celsius-Mining".	1.9
Gandz,Benjamin	Senior Manager	03 Sep 2023	Transfer Pricing	Reviewing and analyzing additional covered transaction "Provision of credit line loans between Celsius-UK and Celsius-Mining".	3.4
Gonen,Eyal	Partner/Principal	03 Sep 2023	Transfer Pricing	Reviewing work to date post client amendments.	2.9
Sussman,Adam	Senior	03 Sep 2023	Transfer Pricing	Drafting amendments based off client meeting to the Business Overview and Relevant entities descriptions in the Headquarter Allocation report.	1.9
Sussman,Adam	Senior	03 Sep 2023	Transfer Pricing	Drafting amendments based off client meeting to the Economic Summary surrounding the provision of management services.	1.7
Sussman,Adam	Senior	03 Sep 2023	Transfer Pricing	Drafting additional covered transaction "Provision of credit line loans between Celsius-UK and Celsius-Mining" and adding to the Functional and Economic Analysis.	1.6
Sussman,Adam	Senior	03 Sep 2023	Transfer Pricing	Drafting additions with the inclusion of the new Covered Transaction "Provision of credit line loans between Celsius-UK and Celsius-Mining" to the Executive Summary and making further amendments to the Economic Analysis incorporating up to date loans FY 2022.	1.8
Gandz,Benjamin	Senior Manager	04 Sep 2023	Transfer Pricing	Reviewing amendments made to the Business Overview in Profit Split report based off previous client comments - Day 1.	3.9
Gandz,Benjamin	Senior Manager	04 Sep 2023	Transfer Pricing	Reviewing additional covered transaction "Provision of credit line loans between Celsius-UK and Celsius-Mining" - Day 1.	2.1
Sussman,Adam	Senior	04 Sep 2023	Transfer Pricing	Drafting amendments to Business Overview in Profit Split report based off previous client comments.	2.1
Sussman,Adam	Senior	04 Sep 2023	Transfer Pricing	Drafting amendments to the Industry Analysis in the Profit Split report based off Head Quarter Allocation report.	1.9
Sussman,Adam	Senior	04 Sep 2023	Transfer Pricing	Drafting amendments to Functional Analysis in the Profit Split report based off the previous client meeting and making relevant amendments to the dates of incorporation and legal structure of the Group - Day1.	1.3
Sussman,Adam	Senior	04 Sep 2023	Transfer Pricing	Drafting Benefit test and incorporating the relevant Transfer Pricing Methodology - Day 1.	1.6
Crough,Greg	Executive Director	05 Sep 2023	Transfer Pricing	Review and comment on executive summary	2.0
Gandz,Benjamin	Senior Manager	05 Sep 2023	Transfer Pricing	Reviewing amendments made to the Business Overview in Profit Split report based off previous client comments - Day 2.	2.4
Gandz,Benjamin	Senior Manager	05 Sep 2023	Transfer Pricing	Reviewing additional covered transaction "Provision of credit line loans between Celsius-UK and Celsius-Mining" - Day 2.	0.9
Sussman,Adam	Senior	05 Sep 2023	Transfer Pricing	Drafting amendments to Functional Analysis in the Profit Split report based off the previous client meeting and making relevant amendments to the dates of incorporation and legal structure of the Group - Day 2.	2.1

Transfer Pricing

Name	Title	Transaction Date	Project Category	Description	Hours
Sussman,Adam	Senior	05 Sep 2023	Transfer Pricing	Drafting Benefit test and incorporating the relevant Transfer Pricing Methodology - Day 2.	3.2
Sussman,Adam	Senior	05 Sep 2023	Transfer Pricing	Drafting amendments Celsius Lending Networks, and Celsius Lending's descriptions.	2.9
Gandz,Benjamin	Senior Manager	06 Sep 2023	Transfer Pricing	Reviewing amendments made to Functional Analysis in the Profit Split report based off the previous client meeting and making sure relevant amendments were made to the dates of incorporation and legal structure of the Group.	3.1
Gandz,Benjamin	Senior Manager	06 Sep 2023	Transfer Pricing	Reviewing Benefit test and ensuring the incorporation of the correct and relevant Transfer Pricing Methodology.	1.8
Gandz,Benjamin	Senior Manager	06 Sep 2023	Transfer Pricing	Meeting with client to discuss the Functional and Economic Analysis. Attendees - A.Sussman (EY), B.Gandz (EY), E.Geron (EY), L.Koren (Celsius)	2.2
Geron,Eyal	Manager	06 Sep 2023	Transfer Pricing	Meeting with client to discuss the Functional and Economic Analysis. Attendees - A.Sussman (EY), B.Gandz (EY), E.Geron (EY), L.Koren (Celsius)	2.2
Geron,Eyal	Manager	06 Sep 2023	Transfer Pricing	Reviewing Economic Analysis.	0.8
Sussman,Adam	Senior	06 Sep 2023	Transfer Pricing	Meeting with client to discuss the Functional and Economic Analysis. Attendees - A.Sussman (EY), B.Gandz (EY), E.Geron (EY), L.Koren (Celsius)	2.2
Sussman,Adam	Senior	06 Sep 2023	Transfer Pricing	Drafting amendments to Functional Analysis based off client meeting - Day1.	3.6
Sussman,Adam	Senior	06 Sep 2023	Transfer Pricing	Drafting amendments to Economic Analysis based off client meeting - Day 1.	2.9
Sussman,Adam	Senior	06 Sep 2023	Transfer Pricing	Drafting amendment to relevant entity descriptions based off client meeting - Day 1.	1.9
Gandz,Benjamin	Senior Manager	07 Sep 2023	Transfer Pricing	Reviewing amendments to Economic Analysis based off client meeting - Day 1.	2.1
Gandz,Benjamin	Senior Manager	07 Sep 2023	Transfer Pricing	Reviewing amendments to Functional Analysis based off client meeting - Day 1.	2.3
Geron,Eyal	Manager	07 Sep 2023	Transfer Pricing	Reviewing Functional and Economic analysis.	3.8
Sussman,Adam	Senior	07 Sep 2023	Transfer Pricing	Drafting amendments to Functional Analysis based off client meeting - Day2.	1.8
Sussman,Adam	Senior	07 Sep 2023	Transfer Pricing	Drafting amendments to Economic Analysis based off client meeting - Day 2.	2.9
Sussman,Adam	Senior	07 Sep 2023	Transfer Pricing	Drafting amendment to relevant entity descriptions based off client meeting - Day 2.	1.7
Sussman,Adam	Senior	07 Sep 2023	Transfer Pricing	Drafting Benefit test and incorporating the relevant Transfer Pricing Methodology - Day 3.	2.6
Sussman,Adam	Senior	10 Sep 2023	Transfer Pricing	Drafting and Implementing Headcount provided by the client for Fiscal Year End 2022 in both Head Quarter Allocation report and Profit Split report and updating relevant entities descriptions post client discussion- Day 1.	1.6
Sussman,Adam	Senior	10 Sep 2023	Transfer Pricing	Reviewing Head Quarter Allocation report and Profit Split draft reports to be sent to client and reviewed.	2.1
Gandz,Benjamin	Senior Manager	11 Sep 2023	Transfer Pricing	Reviewing amendments to Economic Analysis based off client meeting - Day 2.	2.6
Gandz,Benjamin	Senior Manager	11 Sep 2023	Transfer Pricing	Reviewing amendments to Functional Analysis based off client meeting - Day 2.	2.3
Geron,Eyal	Manager	11 Sep 2023	Transfer Pricing	Drafting Stock Based Compensation Analysis for Celsius.	1.1
Gonen,Eyal	Partner/Principal	11 Sep 2023	Transfer Pricing	Reviewing amendments to work post amendment being made to the functional analysis and economic analysis	2.1

Transfer Pricing

Name	Title	Transaction Date	Project Category	Description	Hours
Sussman,Adam	Senior	11 Sep 2023	Transfer Pricing	Drafting and Implementing Headcount provided by the client for Fiscal Year End 2022 in both Head Quarter Allocation report and Profit Split report and updating relevant entities descriptions post client discussion- Day 2.	1.1
Sussman,Adam	Senior	11 Sep 2023	Transfer Pricing	Drafting amendments to the economic analysis of the Headquarter Allocation report - Day 1.	1.4
Sussman,Adam	Senior	11 Sep 2023	Transfer Pricing	Drafting amendments to the risks section in the economic analysis of both the headquarter allocation and profit split reports - Day 1.	2.2
Sussman,Adam	Senior	11 Sep 2023	Transfer Pricing	Drafting amendments to the assets segment and functions of the Israel, United States, and Cyprus entities - Day 1.	2.1
Gandz,Benjamin	Senior Manager	12 Sep 2023	Transfer Pricing	Reviewing Functional amendments post client review and analyzing contributions made between related Celsius entities.	1.9
Gandz,Benjamin	Senior Manager	12 Sep 2023	Transfer Pricing	Reviewing benefit test and Transfer Pricing Methodology.	1.7
Gandz,Benjamin	Senior Manager	12 Sep 2023	Transfer Pricing	Client meeting to discuss documentation surrounding the Headquarter Allocation report FY 2022. Attendees - B.Gandz (EY), A Sussman (EY), L.Koren (Celsius), D.Bram (Celsius), M.Nachman (Celsius)	1.9
Geron,Eyal	Manager	12 Sep 2023	Transfer Pricing	Reviewed comments to the Executive Summary made by EY US.	0.6
Sussman,Adam	Senior	12 Sep 2023	Transfer Pricing	Drafting amendments to the assets segment and functions of the Israel, United States, and Cyprus entities - Day 2.	2.9
Sussman,Adam	Senior	12 Sep 2023	Transfer Pricing	Drafting and Implementing Headcount provided by the client for Fiscal Year End 2022 in both Head Quarter Allocation report and Profit Split report and updating relevant entities descriptions post client discussion- Day 3. A.Sussman (EY)	2.7
Sussman,Adam	Senior	12 Sep 2023	Transfer Pricing	Drafting amendments to the economic analysis of the Headquarter Allocation report - Day 2.	1.8
Sussman,Adam	Senior	12 Sep 2023	Transfer Pricing	client meeting to discuss documentation surrounding the Headquarter Allocation report FY 2022. Attendees - B.Gandz (EY), A Sussman (EY), L.Koren (Celsius), D.Bram (Celsius), M.Nachman (Celsius)	1.9
Sussman,Adam	Senior	12 Sep 2023	Transfer Pricing	Drafting amendments to the risks section in the economic analysis of both the headquarter allocation and profit split reports - Day 2.	2.6
Gandz,Benjamin	Senior Manager	13 Sep 2023	Transfer Pricing	Reviewing amendments to additional covered transaction "Provision of credit line loans between Celsius-UK and Celsius-Mining".	0.6
Gandz,Benjamin	Senior Manager	13 Sep 2023	Transfer Pricing	Meeting with client to discuss the amendments made to the document. Attendees - B.Gandz (EY), A.Sussman (EY), L.Koren (EY)	1.1
Gandz,Benjamin	Senior Manager	13 Sep 2023	Transfer Pricing	Reviewing Headquarter allocation documentation post amendments made - Day 1.	2.9
Sussman,Adam	Senior	13 Sep 2023	Transfer Pricing	Drafting amendments to additional covered transaction "Provision of credit line loans between Celsius-UK and Celsius-Mining" and adding to the Functional and Economic Analysis.	1.8
Sussman,Adam	Senior	13 Sep 2023	Transfer Pricing	Analyzing the contributions made between the various Celsius entities for the profit split report.	1.4

Transfer Pricing

Name	Title	Transaction Date	Project Category	Description	Hours
Sussman,Adam	Senior	13 Sep 2023	Transfer Pricing	Meeting with client to discuss the amendments made to the document. Attendees - B.Gandz (EY), A.Sussman (EY), L.Koren (EY)	1.1
Sussman,Adam	Senior	13 Sep 2023	Transfer Pricing	Drafting amendments to the assets segment and functions of the Israel, United States, and Cyprus entities - Day 3.	1.7
Sussman,Adam	Senior	13 Sep 2023	Transfer Pricing	Drafting amendments to the economic analysis of the Headquarter Allocation report - Day 3.	1.9
Sussman,Adam	Senior	13 Sep 2023	Transfer Pricing	Drafting amendments to the risks section in the economic analysis of both the headquarter allocation and profit split reports - Day 3.	2.4
Gandz,Benjamin	Senior Manager	14 Sep 2023	Transfer Pricing	Reviewing Headquarter allocation documentation post amendments made - Day 2.	0.8
Gandz,Benjamin	Senior Manager	14 Sep 2023	Transfer Pricing	Reviewing amendments to the economic analysis of the Headquarter Allocation report.	2.7
Geron,Eyal	Manager	14 Sep 2023	Transfer Pricing	Reviewing Profit Split documentation and HQ Allocation reports focusing on economic and functional amendments post client review.	3.2
Gonen,Eyal	Partner/Principal	14 Sep 2023	Transfer Pricing	Reviewing amendments to work post amendments being made to the functional analysis and economic analysis - Day 2.	2.6
Sussman,Adam	Senior	14 Sep 2023	Transfer Pricing	Drafting amendments to the assets segment and functions of the Israel, United States, and Cyprus entities - Day 4.	1.7
Sussman,Adam	Senior	14 Sep 2023	Transfer Pricing	Drafting amendments to the economic analysis of the Headquarter Allocation report - Day 4.	1.9
Sussman,Adam	Senior	14 Sep 2023	Transfer Pricing	Drafting amendments to the risks section in the economic analysis of both the headquarter allocation and profit split reports - Day 4.	2.1
Sussman,Adam	Senior	14 Sep 2023	Transfer Pricing	Drafting and Implementing Headcount provided by the client for Fiscal Year End 2022 in both Head Quarter Allocation report and Profit Split report and updating relevant entities descriptions post client discussion- Day 4.	1.9
Sussman,Adam	Senior	14 Sep 2023	Transfer Pricing	Reviewing Headquarter allocation report and profit split report.	1.6
Gandz,Benjamin	Senior Manager	18 Sep 2023	Transfer Pricing	Reviewing amendments to the assets segment and functions of the Israel, United States, and Cyprus entities - Day 1	0.7
Gandz,Benjamin	Senior Manager	18 Sep 2023	Transfer Pricing	Reviewing Headquarter allocation documentation post further amendments made.	2.8
Gandz,Benjamin	Senior Manager	18 Sep 2023	Transfer Pricing	Reviewing amendments to the economic analysis of the Headquarter Allocation report.	2.9
Geron,Eyal	Manager	18 Sep 2023	Transfer Pricing	Reviewing economic analysis post client feedback and internal amendments made.	2.8
Geron,Eyal	Manager	18 Sep 2023	Transfer Pricing	Reviewing parts of the functional analysis and business descriptions of the various Celsius entities.	2.7
Sussman,Adam	Senior	18 Sep 2023	Transfer Pricing	Drafting additional appendices illustrating the relevant recharges in the Head Quarter Allocation report - Day 1.	1.7
Sussman,Adam	Senior	18 Sep 2023	Transfer Pricing	Drafting additional appendices to the Profit Split report illustrating the Contributions and Recharges made for the Service Transactions - Day 1.	1.4
Gandz,Benjamin	Senior Manager	19 Sep 2023	Transfer Pricing	Reviewing additional appendices to the Profit Split report and reviewing the Contributions and Recharges made for the Service Transactions - Day 1.	2.6

Transfer Pricing

Name	Title	Transaction Date	Project Category	Description	Hours
Gandz,Benjamin	Senior Manager	19 Sep 2023	Transfer Pricing	Reviewing amendments to the assets segment and functions of the Israel, United States, and Cyprus entities - Day 2.	1.8
Sussman,Adam	Senior	19 Sep 2023	Transfer Pricing	Drafting additional appendices illustrating the relevant recharges in the Head Quarter Allocation report - Day 2.	2.6
Sussman,Adam	Senior	19 Sep 2023	Transfer Pricing	Drafting additional appendices to the Profit Split report illustrating the Contributions and Recharges made for the Service Transactions - Day 2.	0.9
Erell,Dana	Partner/Principal	20 Sep 2023	Transfer Pricing	Internal review regarding Celsius documentation. E.Geron (EY), D.Erell (EY)	0.6
Gandz,Benjamin	Senior Manager	20 Sep 2023	Transfer Pricing	Reviewing additional appendices to the Profit Split report and reviewing the Contributions and Recharges made for the Service Transactions - Day 2.	2.1
Geron,Eyal	Manager	20 Sep 2023	Transfer Pricing	Internal review with Dana regarding Celsius documentation. E.Geron (EY), D.Erell (EY)	0.6
Geron,Eyal	Manager	20 Sep 2023	Transfer Pricing	Reviewing the profit split and contributions made between Celsius-IL and its affiliated entities.	3.4
Sussman,Adam	Senior	20 Sep 2023	Transfer Pricing	Drafting additional appendices outlining the 'Service Cost Method' and relevance to the report - Day1.	1.6
Sussman,Adam	Senior	20 Sep 2023	Transfer Pricing	Drafting additional appendices to the Profit Split report illustrating the Contributions and Recharges made for the Service Transactions - Day 3.	2.6
Crough,Greg	Executive Director	21 Sep 2023	Transfer Pricing	Review of draft transfer pricing reports	4.0
Geron,Eyal	Manager	21 Sep 2023	Transfer Pricing	Drafting amendments to the recharges made for the service transactions.	3.4
Geron,Eyal	Manager	21 Sep 2023	Transfer Pricing	Reviewing, and analyzing amendments to the Contributions and Recharges made for the Service Transactions.	3.1
Sussman,Adam	Senior	21 Sep 2023	Transfer Pricing	Drafting additional appendices outlining the 'Service Cost Method' and relevance to the report - Day 2.	0.9
Crough,Greg	Executive Director	22 Sep 2023	Transfer Pricing	Review of tax return transfer pricing disclosures	2.0
Sussman,Adam	Senior	24 Sep 2023	Transfer Pricing	Drafting amendments to reports in response to review comments by Greg Crough and Jeff Hill - Day 1.	3.1
Crough,Greg	Executive Director	25 Sep 2023	Transfer Pricing	Review of tax return disclosures	1.0
Crough,Greg	Executive Director	26 Sep 2023	Transfer Pricing	Review of US Network tax return for 2022 to review transfer pricing adjustments.	2.0
Erell,Dana	Partner/Principal	26 Sep 2023	Transfer Pricing	Reviewing Profit Split documentation and Headquarter Allocation reports focusing on economic and functional amendments post client review.	2.9
Gandz,Benjamin	Senior Manager	26 Sep 2023	Transfer Pricing	Reviewing both Profit Split and Headquarter reports post appendices being included.	3.1
Gonen,Eyal	Partner/Principal	26 Sep 2023	Transfer Pricing	Reviewing Profit Split documentation and Headquarter Allocation reports focusing on economic and functional amendments post client review.	2.9
Sussman,Adam	Senior	26 Sep 2023	Transfer Pricing	Drafting amendments to reports in response to review comments by Greg Crough and Jeff Hill - Day 2.	1.6
Gandz,Benjamin	Senior Manager	27 Sep 2023	Transfer Pricing	Reviewing Profit Split documentation and Headquarter Allocation reports and checking contributions between the relevant Celsius entities.	3.9
Sussman,Adam	Senior	27 Sep 2023	Transfer Pricing	Formatting amendments to both transfer pricing reports including appendices.	2.4

Transfer Pricing

Name	Title	Transaction Date	Project Category	Description	Hours
Gandz,Benjamin	Senior Manager	28 Sep 2023	Transfer Pricing	Reviewing amendments to transfer pricing report and reviewing comments related to functional and economic conclusions.	0.9
Sussman,Adam	Senior	28 Sep 2023	Transfer Pricing	Drafting amendments to reports in response to review comments by Greg Crough and Jeff Hill - Day 3.	1.9
Total					225.3

Total Fixed Fees Sought for Transfer Pricing Services During the Fee Period: \$58,500.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Gust, Ryan A.	Manager	05 Sep 2023	External audit support	Review Capital Expense items and flux analysis	1.3	\$595.00	\$773.50
Hayes, Taylor	Manager	05 Sep 2023	External audit support	Draft capital expenditure spend for fiscal year 2020 to send to Stout valuation team	1.8	\$595.00	\$1,071.00
Hayes, Taylor	Manager	05 Sep 2023	External audit support	Draft capital expenditure spend for fiscal year 2021 to send to Stout valuation team	1.6	\$595.00	\$952.00
Hayes, Taylor	Manager	05 Sep 2023	External audit support	Draft capital expenditure spend for fiscal year 2022 to send to Stout valuation team	2.1	\$595.00	\$1,249.50
Hayes, Taylor	Manager	05 Sep 2023	External audit support	Draft capital expenditure spend for fiscal year 2023 to send to Stout valuation team	1.4	\$595.00	\$833.00
Hayes, Taylor	Manager	05 Sep 2023	External audit support	Draft unusual, nonrecurring, or extraordinary items for FY 2020 to send to Stout valuation team - part 1	1.3	\$595.00	\$773.50
Hayes, Taylor	Manager	05 Sep 2023	External audit support	Continuing to draft unusual, nonrecurring, or extraordinary items for FY 2020 to send to Stout valuation team - part 2	1.7	\$595.00	\$1,011.50
Hayes, Taylor	Manager	05 Sep 2023	External audit support	Continuing to draft unusual, nonrecurring, or extraordinary items for FY 2020 to send to Stout valuation team - part 3	1.1	\$595.00	\$654.50
Yoo, Patrick	Senior	05 Sep 2023	External audit support	Prepare Stout email request #1 regarding details behind all capital expenditures from 2020 to present day. Created separate workbook	3.4	\$450.00	\$1,530.00
Yoo, Patrick	Senior	05 Sep 2023	External audit support	Prepare Stout email request #2 regarding details behind all nonrecurring/unusual items from 2020 to present day. Created separate workbook	2.1	\$450.00	\$945.00
Yoo, Patrick	Senior	05 Sep 2023	External audit support	Finish preparing land & improvements 12/31/2022 detail for new FY 2023 depreciation workbook	2.6	\$450.00	\$1,170.00
Yoo, Patrick	Senior	05 Sep 2023	External audit support	Finish preparing RSM-requested FY 2022 analytic files by incorporating J. Fan (Celsius) and P. Pandey (Celsius)	0.9	\$450.00	\$405.00
Eo, Brian Y	Manager	06 Sep 2023	External audit support	Update fair value measurement excel workbook	0.6	\$595.00	\$357.00
Gust, Ryan A.	Manager	06 Sep 2023	External audit support	Review the 2022 and 2021 General Ledger to look for file corruption and completeness	0.8	\$595.00	\$476.00
Hayes, Taylor	Manager	06 Sep 2023	External audit support	Continuing to draft unusual, nonrecurring, or extraordinary items for FY 2020 to send to Stout valuation team - part 4	1.9	\$595.00	\$1,130.50
Hayes, Taylor	Manager	06 Sep 2023	External audit support	Finalize fixed asset impairment memo and share with client CFO	1.1	\$595.00	\$654.50
Hayes, Taylor	Manager	06 Sep 2023	External audit support	Respond to comments on fixed asset impairment memo received from J. Block (Celsius)	1.9	\$595.00	\$1,130.50
Hayes, Taylor	Manager	06 Sep 2023	External audit support	Respond to valuation question related to intangible or other potential assets for valuation pertaining to purchase price valuation of the entity once emerging from bankruptcy	2.1	\$595.00	\$1,249.50
Hayes, Taylor	Manager	06 Sep 2023	External audit support	Respond to auditor valuation questions for FY 2020	1.7	\$595.00	\$1,011.50

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Hayes, Taylor	Manager	06 Sep 2023	External audit support	Respond to auditor valuation questions for FY 2021	1.8	\$595.00	\$1,071.00
Holliday, Lindsay R.	Executive Director	06 Sep 2023	External audit support	Meeting to discuss commentary over the contingencies and subsequent event footnotes. EY Attendees: R. Simpson, K. Zimmer, K. Sun, S. Deravin, L. Holliday, D. Horn	0.3	\$850.00	\$255.00
MacIntosh, Paul	Partner/Principal	06 Sep 2023	External audit support	Executive review of FY 2023 support related to additions for land & improvements.	0.6	\$850.00	\$510.00
MacIntosh, Paul	Partner/Principal	06 Sep 2023	External audit support	Executive review of FY 2023 support related to additions for mining equipment.	0.7	\$850.00	\$595.00
Riley, Sean	Senior Manager	06 Sep 2023	External audit support	Secondary review of FY 2023 support related to additions for land & improvements.	2.1	\$695.00	\$1,459.50
Riley, Sean	Senior Manager	06 Sep 2023	External audit support	Secondary review of FY 2023 support related to additions for mining equipment.	2.9	\$695.00	\$2,015.50
Riley, Sean	Senior Manager	06 Sep 2023	External audit support	Secondary review of FY 2022 analytic files.	0.3	\$695.00	\$208.50
Riley, Sean	Senior Manager	06 Sep 2023	External audit support	Secondary review of capital expenditure support (2020 - present day) for valuation purposes.	2.2	\$695.00	\$1,529.00
Yoo, Patrick	Senior	06 Sep 2023	External audit support	Finish preparing FY 2023 additions for mining equipments detail in new FY 2023 depreciation workbook	3.1	\$450.00	\$1,395.00
Yoo, Patrick	Senior	06 Sep 2023	External audit support	Finish preparing FY 2023 additions for land & improvements detail in new FY 2023 depreciation workbook	2.8	\$450.00	\$1,260.00
Yoo, Patrick	Senior	06 Sep 2023	External audit support	Finish preparing new FY 2023 depreciation workbook post-impairment	3.1	\$450.00	\$1,395.00
Eo, Brian Y	Manager	07 Sep 2023	External audit support	Update financial statement workbook	2.7	\$595.00	\$1,606.50
Hayes, Taylor	Manager	07 Sep 2023	External audit support	Respond to auditor valuation questions for FY 2022	1.6	\$595.00	\$952.00
Hayes, Taylor	Manager	07 Sep 2023	External audit support	Draft email to send to client summarizing all open items to close the books for Q1 FY23	1.0	\$595.00	\$595.00
Hayes, Taylor	Manager	07 Sep 2023	External audit support	Draft adjusting journal entries to correct impairment of fixed assets in FY23	0.9	\$595.00	\$535.50
Hayes, Taylor	Manager	07 Sep 2023	External audit support	Update digital asset and revenue audit support documentation prior to submission to auditor portal	2.7	\$595.00	\$1,606.50
Holliday, Lindsay R.	Executive Director	07 Sep 2023	External audit support	Review of Celsius historical financial statements for Accounting Standards Codification (ASC) 852 disclosure requirements	1.0	\$850.00	\$850.00
MacIntosh, Paul	Partner/Principal	07 Sep 2023	External audit support	Executive review of FY 2022 prepayment audit selection support	0.4	\$850.00	\$340.00
Riley, Sean	Senior Manager	07 Sep 2023	External audit support	Secondary review of FY 2022 prepayment audit selection support	1.8	\$695.00	\$1,251.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Riley, Sean	Senior Manager	07 Sep 2023	External audit support	Secondary review of non-recurring / unusual items support for valuation purposes.	1.9	\$695.00	\$1,320.50
Riley, Sean	Senior Manager	07 Sep 2023	External audit support	Secondary review of FY23 cash audit selection support.	1.1	\$695.00	\$764.50
Yoo, Patrick	Senior	07 Sep 2023	External audit support	Update Stout email requests from 9/8 with final comments and edits from J. Fan (Celsius) and P. Pandey (Celsius)	0.9	\$450.00	\$405.00
Yoo, Patrick	Senior	07 Sep 2023	External audit support	Begin pulling FY 2022 prepayment audit selection support (invoices)	3.1	\$450.00	\$1,395.00
EO, Brian Y	Manager	08 Sep 2023	External audit support	Update adjustments to financial statement workbook	3.3	\$595.00	\$1,963.50
Gust, Ryan A.	Manager	08 Sep 2023	External Audit Support	Meeting with Celsius to discuss the samples selected by auditors. EY Attendees: P. Yoo, R. Gust, R. Lindeman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), P. Pandey (Celsius), J. Fan (Celsius)	0.4	\$595.00	\$238.00
Gust, Ryan A.	Manager	08 Sep 2023	External Audit Support	Meeting to discuss traveling to EY Irvine site to meet with RSM and client over the next few weeks. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes	0.3	\$595.00	\$178.50
Gust, Ryan A.	Manager	08 Sep 2023	External Audit Support	Meeting to discuss prepaid payroll amounts within prepaid workpaper and FY 2021 prepaid hosting file for RSM audit selections EY Attendees: P. Yoo, R. Gust	0.6	\$595.00	\$357.00
Gust, Ryan A.	Manager	08 Sep 2023	External audit support	Review and upload sample selection support for the RSM audit	3.9	\$595.00	\$2,320.50
Gust, Ryan A.	Manager	08 Sep 2023	External audit support	Continue to review and upload sample selection support for the RSM audit	1.7	\$595.00	\$1,011.50
Hayes, Taylor	Manager	08 Sep 2023	External Audit Support	Meeting with Celsius to discuss the samples selected by auditors. EY Attendees: P. Yoo, R. Gust, R. Lindeman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), P. Pandey (Celsius), J. Fan (Celsius)	0.4	\$595.00	\$238.00
Hayes, Taylor	Manager	08 Sep 2023	External Audit Support	Meeting to discuss gameplan/strategy behind fixed assets and advanced payments audit team methodology and to answer any questions EY Attendees: P. Yoo, S. Riley, T. Hayes	0.3	\$595.00	\$178.50
Hayes, Taylor	Manager	08 Sep 2023	External Audit Support	Meeting to discuss traveling to EY Irvine site to meet with RSM and client over the next few weeks. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes	0.3	\$595.00	\$178.50
Hayes, Taylor	Manager	08 Sep 2023	External Audit Support	Respond to client request related to the unwinding of a power purchase derivative by realizing a portion of the position	2.1	\$595.00	\$1,249.50
Hayes, Taylor	Manager	08 Sep 2023	External Audit Support	Identify all related bank statements and accounts to be shared with external auditor for audit confirmations as well as explanation of shared bank account with Celsius network	1.4	\$595.00	\$833.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Holliday, Lindsay R.	Executive Director	08 Sep 2023	External audit support	Continue to review of Celsius historical financial statements for Accounting Standards Codification 852 disclosure requirements	0.5	\$850.00	\$425.00
Lampert, Abery L.	Staff	08 Sep 2023	External Audit Support	Review of client financials within budget to actuals (BTA) in preparation to provide to J. Block (Celsius)	1.8	\$295.00	\$531.00
Lindeman, Ryan P.	Senior	08 Sep 2023	External audit support	Meeting with Celsius to discuss the samples selected by auditors. EY Attendees: P. Yoo, R. Gust, R. Lindeman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), P. Pandey (Celsius), J. Fan (Celsius)	0.4	\$450.00	\$180.00
Lindeman, Ryan P.	Senior	08 Sep 2023	External audit support	Provide audit support for operating expenses 2022	2.2	\$450.00	\$990.00
Lindeman, Ryan P.	Senior	08 Sep 2023	External audit support	Continue to provide audit support for operating expenses 2022	1.9	\$450.00	\$855.00
MacIntosh, Paul	Partner/Principal	08 Sep 2023	External Audit Support	Executive review of sample selection support for external audit.	0.6	\$850.00	\$510.00
Riley, Sean	Senior Manager	08 Sep 2023	External Audit Support	Meeting with Celsius to discuss the samples selected by auditors. EY Attendees: P. Yoo, R. Gust, R. Lindeman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), P. Pandey (Celsius), J. Fan (Celsius)	0.4	\$695.00	\$278.00
Riley, Sean	Senior Manager	08 Sep 2023	External Audit Support	Meeting to discuss gameplan/strategy behind fixed assets and advanced payments audit team methodology and to answer any questions EY Attendees: P. Yoo, S. Riley, T. Hayes	0.3	\$695.00	\$208.50
Riley, Sean	Senior Manager	08 Sep 2023	External Audit Support	Meeting to discuss traveling to EY Irvine site to meet with RSM and client over the next few weeks. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes	0.3	\$695.00	\$208.50
Riley, Sean	Senior Manager	08 Sep 2023	External Audit Support	Secondary review of sample selection support for external audit.	2.7	\$695.00	\$1,876.50
Yoo, Patrick	Senior	08 Sep 2023	External Audit Support	Meeting with Celsius to discuss the samples selected by auditors. EY Attendees: P. Yoo, R. Gust, R. Lindeman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), P. Pandey (Celsius), J. Fan (Celsius)	0.4	\$450.00	\$180.00
Yoo, Patrick	Senior	08 Sep 2023	External Audit Support	Meeting to discuss gameplan/strategy behind fixed assets and advanced payments audit team methodology and to answer any questions EY Attendees: P. Yoo, S. Riley, T. Hayes	0.3	\$450.00	\$135.00
Yoo, Patrick	Senior	08 Sep 2023	External Audit Support	Meeting to discuss traveling to EY Irvine site to meet with RSM and client over the next few weeks. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes	0.3	\$450.00	\$135.00
Yoo, Patrick	Senior	08 Sep 2023	External Audit Support	Meeting to discuss prepaid payroll amounts within prepaid workpaper and FY 2021 prepaid hosting file for RSM audit selections EY Attendees: P. Yoo, R. Gust	0.6	\$450.00	\$270.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Yoo, Patrick	Senior	08 Sep 2023	External audit support	Finish pulling FY 2022 prepayment audit selection support (invoices)	1.9	\$450.00	\$855.00
Yoo, Patrick	Senior	08 Sep 2023	External audit support	Retrieve FY 2022 prepayment audit selection support (invoices)	1.5	\$450.00	\$675.00
Yoo, Patrick	Senior	08 Sep 2023	External audit support	Retrieve FY 2022 prepayment audit selection support (cash support)	1.5	\$450.00	\$675.00
Yoo, Patrick	Senior	08 Sep 2023	External audit support	Retrieve FY 2021 prepayment audit selection support (invoices and cash support)	1.4	\$450.00	\$630.00
Yoo, Patrick	Senior	08 Sep 2023	External audit support	Retrieve FY 2021 OPEX audit selections (invoices and cash support)	0.8	\$450.00	\$360.00
Chen, Justin	Senior	11 Sep 2023	External audit support	Populate 6/30/23 and year end 2022 financial statement figures and disclosure figures in interim excel workpaper	3.3	\$450.00	\$1,485.00
Chen, Justin	Senior	11 Sep 2023	External audit support	Map 6/30/23 Q1 and Q2 trial balance accounts for financial statements	3.5	\$450.00	\$1,575.00
Gust, Ryan A.	Manager	11 Sep 2023	External audit support	Continue to review sample selection support for the RSM audit	0.4	\$595.00	\$238.00
Hayes, Taylor	Manager	11 Sep 2023	External Audit Support	Respond to external auditor inquiries related payroll process for FY22	2.2	\$595.00	\$1,309.00
Hayes, Taylor	Manager	11 Sep 2023	External Audit Support	Respond to external auditor inquiries related digital assets process for FY22 - part 1	2.7	\$595.00	\$1,606.50
Hayes, Taylor	Manager	11 Sep 2023	External Audit Support	Respond to external auditor inquiries related procurement process for FY22 - part 2	2.4	\$595.00	\$1,428.00
Hayes, Taylor	Manager	11 Sep 2023	External Audit Support	Respond to external auditor inquiries related cash process in FY22	0.7	\$595.00	\$416.50
Lindeman, Ryan P.	Senior	11 Sep 2023	External audit support	Finish audit support for operating expenses 2022	1.6	\$450.00	\$720.00
MacIntosh, Paul	Partner/Principal	11 Sep 2023	External Audit Support	Executive review of operating expenses audit selections.	0.4	\$850.00	\$340.00
MacIntosh, Paul	Partner/Principal	11 Sep 2023	External Audit Support	Executive review of cash audit selections.	0.7	\$850.00	\$595.00
MacIntosh, Paul	Partner/Principal	11 Sep 2023	External Audit Support	Executive review of unrecorded liability audit selections.	0.3	\$850.00	\$255.00
Riley, Sean	Senior Manager	11 Sep 2023	External Audit Support	Secondary review of operating expenses audit selections.	2.3	\$695.00	\$1,598.50
Riley, Sean	Senior Manager	11 Sep 2023	External Audit Support	Secondary review of cash audit selections.	0.7	\$695.00	\$486.50
Riley, Sean	Senior Manager	11 Sep 2023	External Audit Support	Secondary review of unrecorded liability audit selections.	0.8	\$695.00	\$556.00
Yoo, Patrick	Senior	11 Sep 2023	External Audit Support	Retrieve FY 2022 RSM audit testing support requests tied to operating expenses	3.1	\$450.00	\$1,395.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Yoo, Patrick	Senior	11 Sep 2023	External Audit Support	Retrieve FY 2022 RSM audit testing support requests tied to cash	1.4	\$450.00	\$630.00
Yoo, Patrick	Senior	11 Sep 2023	External Audit Support	Retrieve FY 2022 RSM audit testing support requests tied to search for unrecorded liabilities	1.4	\$450.00	\$630.00
Yoo, Patrick	Senior	11 Sep 2023	External Audit Support	Retrieve FY 2022 RSM audit testing support requests tied to advanced payments	2.1	\$450.00	\$945.00
Chen, Justin	Senior	12 Sep 2023	External audit support	Adjust mapping for Interim Accounts in 6/30/2023	2.7	\$450.00	\$1,215.00
Chen, Justin	Senior	12 Sep 2023	External audit support	Prepare Flux Analysis for Trial Balance accounts from 12/31/2022 vs 12/31/2021	1.5	\$450.00	\$675.00
Chen, Justin	Senior	12 Sep 2023	External audit support	Retrieve prepaid expense selections for external audit support	2.4	\$450.00	\$1,080.00
Eo, Brian Y	Manager	12 Sep 2023	External audit support	Update financial statement excel workbook - derivative	2.7	\$595.00	\$1,606.50
Eo, Brian Y	Manager	12 Sep 2023	External audit support	Update financial statement excel workbook - FV measurement	0.4	\$595.00	\$238.00
Eo, Brian Y	Manager	12 Sep 2023	External audit support	Update financial statement excel workbook - related party	3.1	\$595.00	\$1,844.50
Gust, Ryan A.	Manager	12 Sep 2023	External Audit Support	Meeting to discuss FY 2023 workbooks prepared by Celsius based off recommendations from FY2020-2022 workbooks EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes Other Attendees: J. Fan (Celsius), P. Pandey (Celsius)	0.4	\$595.00	\$238.00
Gust, Ryan A.	Manager	12 Sep 2023	External Audit Support	Meeting to discuss RSM planning memo documents pertaining to understanding the entity and processes. EY Attendees: P. Yoo, R. Gust, T. Hayes	0.6	\$595.00	\$357.00
Gust, Ryan A.	Manager	12 Sep 2023	External audit support	Tie out accruals to the financial statements	0.4	\$595.00	\$238.00
Gust, Ryan A.	Manager	12 Sep 2023	External audit support	Tie the 2023 interim Trial Balance numbers to the 2023 General Ledgers	1.6	\$595.00	\$952.00
Hayes, Taylor	Manager	12 Sep 2023	External Audit Support	Meeting to discuss FY 2023 workbooks prepared by Celsius based off recommendations from FY2020-2022 workbooks EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes Other Attendees: J. Fan (Celsius), P. Pandey (Celsius)	0.4	\$595.00	\$238.00
Hayes, Taylor	Manager	12 Sep 2023	External Audit Support	Meeting with RSM team to discuss & walkthrough FY 2021 and FY 2022 deferred asset workbooks in detail. EY Attendees: P. Yoo, T. Hayes	0.8	\$595.00	\$476.00
Hayes, Taylor	Manager	12 Sep 2023	External Audit Support	Meeting to discuss RSM planning memo documents pertaining to understanding the entity and processes. EY Attendees: P. Yoo, R. Gust, T. Hayes	0.6	\$595.00	\$357.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Hayes, Taylor	Manager	12 Sep 2023	External Audit Support	Respond to external auditor inquiries related to advance payments / fixed asset process	2.2	\$595.00	\$1,309.00
Hayes, Taylor	Manager	12 Sep 2023	External Audit Support	Respond to external auditor questions related to fiscal year 21 Bitcoin loan	2.6	\$595.00	\$1,547.00
Hayes, Taylor	Manager	12 Sep 2023	External Audit Support	Respond to external auditor questions related to power invoices and related true-ups	1.4	\$595.00	\$833.00
Lindeman, Ryan P.	Senior	12 Sep 2023	External audit support	Tie out new trial balance numbers for 2022	2.2	\$450.00	\$990.00
MacIntosh, Paul	Partner/Principal	12 Sep 2023	External Audit Support	Executive review of external audit questions related to 2021 bitcoin loan.	0.3	\$850.00	\$255.00
MacIntosh, Paul	Partner/Principal	12 Sep 2023	External Audit Support	Executive review of advanced payments and fixed asset process documentation	0.4	\$850.00	\$340.00
MacIntosh, Paul	Partner/Principal	12 Sep 2023	External Audit Support	Executive review of support related to power invoices and associated true ups.	0.7	\$850.00	\$595.00
Riley, Sean	Senior Manager	12 Sep 2023	External Audit Support	Meeting to discuss FY 2023 workbooks prepared by Celsius based off recommendations from FY2020-2022 workbooks EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes Other Attendees: J. Fan (Celsius), P. Pandey (Celsius)	0.4	\$695.00	\$278.00
Riley, Sean	Senior Manager	12 Sep 2023	External Audit Support	Secondary review of external audit questions related to 2021 bitcoin loan.	1.2	\$695.00	\$834.00
Riley, Sean	Senior Manager	12 Sep 2023	External Audit Support	Secondary review of advanced payments and fixed asset process documentation	1.4	\$695.00	\$973.00
Riley, Sean	Senior Manager	12 Sep 2023	External Audit Support	Secondary review of support related to power invoices and associated true ups.	1.2	\$695.00	\$834.00
Yoo, Patrick	Senior	12 Sep 2023	External Audit Support	Meeting to discuss FY 2023 workbooks prepared by Celsius based off recommendations from FY2020-2022 workbooks EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes Other Attendees: J. Fan (Celsius), P. Pandey (Celsius)	0.4	\$450.00	\$180.00
Yoo, Patrick	Senior	12 Sep 2023	External Audit Support	Meeting with RSM team to discuss & walkthrough FY 2021 and FY 2022 deferred asset workbooks in detail. EY Attendees: P. Yoo, T. Hayes	0.8	\$450.00	\$360.00
Yoo, Patrick	Senior	12 Sep 2023	External Audit Support	Meeting to discuss RSM planning memo documents pertaining to understanding the entity and processes. EY Attendees: P. Yoo, R. Gust, T. Hayes	0.6	\$450.00	\$270.00
Yoo, Patrick	Senior	12 Sep 2023	External Audit Support	Review 2023 year to date power purchase agreement schedule related to derivative and unrealized gain loss, and agree to latest FY 2023 TB	1.1	\$450.00	\$495.00
Yoo, Patrick	Senior	12 Sep 2023	External Audit Support	Review 2023 year to date deferred asset schedule and agree to latest FY 2023 TB	3.9	\$450.00	\$1,755.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Yoo, Patrick	Senior	12 Sep 2023	External Audit Support	Retrieve FY 2021 RSM audit testing support requests tied to Argo lease	1.2	\$450.00	\$540.00
Chen, Justin	Senior	13 Sep 2023	External audit support	Retrieve 2021 Contruction in Progress (CiP) samples for external audit support	1.3	\$450.00	\$585.00
Chen, Justin	Senior	13 Sep 2023	External audit support	Retreive further analytics, mapping to statement of cash flow of 2021 vs 2022 trial balance account analytics	2.3	\$450.00	\$1,035.00
Chen, Justin	Senior	13 Sep 2023	External audit support	Retrieve accrual sample support for external audit support	1.2	\$450.00	\$540.00
Chen, Justin	Senior	13 Sep 2023	External audit support	Retrieve shipping invoice/proof of payment support for external audit support	1.4	\$450.00	\$630.00
Chen, Justin	Senior	13 Sep 2023	External audit support	Adjust Bill of Ladings support for MicroBT transacions	1.2	\$450.00	\$540.00
Chen, Justin	Senior	13 Sep 2023	External audit support	Retrieve Bill of Ladings support for MicroBT transacions	1.3	\$450.00	\$585.00
Eo, Brian Y	Manager	13 Sep 2023	External audit support	Update financial satement excel workbook - Chapter 11	2.9	\$595.00	\$1,725.50
Eo, Brian Y	Manager	13 Sep 2023	External audit support	Update professional fees for Chapter 11 disclosure	1.1	\$595.00	\$654.50
Gust, Ryan A.	Manager	13 Sep 2023	External audit support	Gather payroll and fixed asset audit sample support for the 2022 external audit.	3.9	\$595.00	\$2,320.50
Gust, Ryan A.	Manager	13 Sep 2023	External audit support	Retrieve audit sample support to perform analysis	3.7	\$595.00	\$2,201.50
Hayes, Taylor	Manager	13 Sep 2023	External Audit Support	Assist external auditors with digital asset activity for FY22	1.7	\$595.00	\$1,011.50
Hayes, Taylor	Manager	13 Sep 2023	External Audit Support	Assist external auditors with digital asset activity for FY21	1.6	\$595.00	\$952.00
Hayes, Taylor	Manager	13 Sep 2023	External Audit Support	Explanation of advanced payments / fixed asset transfers for external auditors	2.6	\$595.00	\$1,547.00
Lindeman, Ryan P.	Senior	13 Sep 2023	External audit support	Provide audit support for auditor sample selections 2021	3.9	\$450.00	\$1,755.00
Lindeman, Ryan P.	Senior	13 Sep 2023	External audit support	Provide audit support for auditor sample selections 2022	3.5	\$450.00	\$1,575.00
Yoo, Patrick	Senior	13 Sep 2023	External Audit Support	Retrieve FY 2022 RSM audit testing support requests tied to accruals	1.9	\$450.00	\$855.00
Yoo, Patrick	Senior	13 Sep 2023	External Audit Support	Finish FY 2022 RSM audit testing support requests tied to advanced payments	2.2	\$450.00	\$990.00
Yoo, Patrick	Senior	13 Sep 2023	External Audit Support	Request, obtain, and review FY 2022 RSM audit testing support requests tied to cost of sales	3.9	\$450.00	\$1,755.00
Chen, Justin	Senior	14 Sep 2023	External audit support	2022 Contruction in Progress (CiP) 20 support sample invoices pulled for external audit support	1.3	\$450.00	\$585.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Chen, Justin	Senior	14 Sep 2023	External audit support	Review of newly provided support for Full Year 2022 Capital in Progress invoice	1.1	\$450.00	\$495.00
Chen, Justin	Senior	14 Sep 2023	External audit support	statement of cash flow (SOCF) creation in the 2022 Financial Statements word document	1.2	\$450.00	\$540.00
Chen, Justin	Senior	14 Sep 2023	External audit support	Trace of MicroBT invoice request for audit support	0.9	\$450.00	\$405.00
Chen, Justin	Senior	14 Sep 2023	External audit support	2022 Construction in Progress support sample invoices bank statement reconciliation to sample support, including excess samples needed for payment reconciliation	1.1	\$450.00	\$495.00
Chen, Justin	Senior	14 Sep 2023	External audit support	2022 Construction in Progress 20 General Ledger Reconciliations of intercompany payable to support requested for sample support	1.4	\$450.00	\$630.00
Gust, Ryan A.	Manager	14 Sep 2023	External audit support	Assemble advance payment audit sample support for the 2022 external audit.	3.9	\$595.00	\$2,320.50
Gust, Ryan A.	Manager	14 Sep 2023	External audit support	Accumulate deposit on miners audit sample support for the 2022 external audit.	2.1	\$595.00	\$1,249.50
Hayes, Taylor	Manager	14 Sep 2023	External Audit Support	Respond to auditor sample request questions	3.1	\$595.00	\$1,844.50
Hayes, Taylor	Manager	14 Sep 2023	External Audit Support	Collect revenue audit sample support for the 2022 external audit.	2.1	\$595.00	\$1,249.50
Lindeman, Ryan P.	Senior	14 Sep 2023	External audit support	Continued to provide audit support for auditor sample selections 2021	3.1	\$450.00	\$1,395.00
Lindeman, Ryan P.	Senior	14 Sep 2023	External audit support	Continued to provide audit support for auditor sample selections 2022	2.1	\$450.00	\$945.00
Shwartz,Yoav	Partner/Principal	14 Sep 2023	External Audit Support	Review of materials received from audit team in Israel and assist with analysis on required reporting for emmergence	2.8	\$850.00	\$2,380.00
Simpson, Rhett	Senior	14 Sep 2023	External audit support	Reconcile the workpapers sent auditors and final files in EY's SharePoint	3.9	\$450.00	\$1,755.00
Yoo, Patrick	Senior	14 Sep 2023	External Audit Support	Request, obtain, and review FY 2022 RSM audit testing support requests tied to Construction In Process (CIP)	3.9	\$450.00	\$1,755.00
Yoo, Patrick	Senior	14 Sep 2023	External Audit Support	Request, obtain, and review FY 2022 RSM audit testing support requests tied to fixed asset additions	3.9	\$450.00	\$1,755.00
Yoo, Patrick	Senior	14 Sep 2023	External Audit Support	Retrieve additional support after initial round of follow-ups	0.2	\$450.00	\$90.00
Eo, Brian Y	Manager	15 Sep 2023	External audit support	Financial satement workbook documentation cleanup	2.8	\$595.00	\$1,666.00
Hayes, Taylor	Manager	15 Sep 2023	External Audit Support	Review of fixed asset depreciation recalculation template for FY23 post-impairment to adjust FY23 balances, given original entries were pre-impairment	3.9	\$595.00	\$2,320.50
Hayes, Taylor	Manager	15 Sep 2023	External Audit Support	Research regarding discrepancies between Fixed Assets rollforward for FY23 and General Ledger balance changes	1.7	\$595.00	\$1,011.50

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Hayes, Taylor	Manager	15 Sep 2023	External Audit Support	Respond to auditor inquiries for FY21 for purposes of their walkthrough documentation	2.4	\$595.00	\$1,428.00
Lampert, Abery L.	Staff	15 Sep 2023	External Audit Support	Update budget to analysis financials	1.5	\$295.00	\$442.50
Lindeman, Ryan P.	Senior	15 Sep 2023	External audit support	Continue to provide audit support for auditor sample selections 2021	2.6	\$450.00	\$1,170.00
Simpson, Rhett	Senior	15 Sep 2023	External audit support	Continued to reconcile the workpapers sent auditors and final files in EY's SharePoint	1.1	\$450.00	\$495.00
Yoo, Patrick	Senior	15 Sep 2023	External Audit Support	Retrieve additional Suralink requests from RSM pertaining to processes and general procedures	2.6	\$450.00	\$1,170.00
Yoo, Patrick	Senior	15 Sep 2023	External Audit Support	Review flux analysis with updated FY 2022 trial balance (TB) amounts post-tax	1.9	\$450.00	\$855.00
Yoo, Patrick	Senior	15 Sep 2023	External Audit Support	Perform high-level analysis of Fiscal Year 2020, 2021, and 2022 General Ledger (GL) accounts and assess whether or not more samples may be selected	1.4	\$450.00	\$630.00
Yoo, Patrick	Senior	15 Sep 2023	External Audit Support	Answer questions and hold discussions with J. Block (Celsius) in live conference room throughout the week	2.1	\$450.00	\$945.00
Chen, Justin	Senior	18 Sep 2023	External audit support	Update Management Discussion and Analysis (MD&A) interim Word document	2.3	\$450.00	\$1,035.00
Chen, Justin	Senior	18 Sep 2023	External audit support	Draft Flux Analysis for 2022 vs 2021 for Management Discussion and Analysis (MD&A) purposes	3.3	\$450.00	\$1,485.00
Chen, Justin	Senior	18 Sep 2023	External audit support	Service of audit requests for MicroBT invoices	1.1	\$450.00	\$495.00
Chen, Justin	Senior	18 Sep 2023	External audit support	Service of audit requests for Cost of Goods Sold (COGS)	0.7	\$450.00	\$315.00
Chen, Justin	Senior	18 Sep 2023	External audit support	Trace numbers through General Ledger (GL)	0.8	\$450.00	\$360.00
Chen, Justin	Senior	18 Sep 2023	External audit support	Draft reconciliation of numbers from General Ledger	0.9	\$450.00	\$405.00
Eo, Brian Y	Manager	18 Sep 2023	External audit support	Update excel workbook documentation for related party	3.1	\$595.00	\$1,844.50
Eo, Brian Y	Manager	18 Sep 2023	External audit support	Update excel workbook documentation for derivatives	0.9	\$595.00	\$535.50
Eo, Brian Y	Manager	18 Sep 2023	External audit support	Update excel workbook documentation for fair value measurement	0.7	\$595.00	\$416.50
Eo, Brian Y	Manager	18 Sep 2023	External audit support	Update excel workbook documentation for Chapter 11	0.4	\$595.00	\$238.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Gust, Ryan A.	Manager	18 Sep 2023	External Audit Support	Meeting to discuss various accounting treatments and considerations for FY 2020-2023. In addition, collaborate with responses to auditors/third parties. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust Other Attendees: J. Block (Celsius)	1.8	\$595.00	\$1,071.00
Gust, Ryan A.	Manager	18 Sep 2023	External audit support	Review sample selection support for the RSM audit	0.6	\$595.00	\$357.00
Gust, Ryan A.	Manager	18 Sep 2023	External audit support	Upload sample selection support for the RSM audit	0.3	\$595.00	\$178.50
Hayes, Taylor	Manager	18 Sep 2023	External Audit Support	Meeting to discuss various accounting treatments and considerations for FY 2020-2023. In addition, collaborate with responses to auditors/third parties. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust Other Attendees: J. Block (Celsius)	1.7	\$595.00	\$1,011.50
Hayes, Taylor	Manager	18 Sep 2023	External Audit Support	Draft several responses to auditor questions on long-lived asset impairment	3.1	\$595.00	\$1,844.50
Hayes, Taylor	Manager	18 Sep 2023	External Audit Support	Draft updates to sales tax accruals for fiscal year 2022	3.2	\$595.00	\$1,904.00
Lindeman, Ryan P.	Senior	18 Sep 2023	External audit support	Provide audit support for 2021 Cost of Goods sold	2.4	\$450.00	\$1,080.00
MacIntosh, Paul	Partner/Principal	18 Sep 2023	External Audit Support	Executive review of adjusting journal entry related to fixed asset disposals.	0.3	\$850.00	\$255.00
Riley, Sean	Senior Manager	18 Sep 2023	External Audit Support	Meeting to discuss various accounting treatments and considerations for FY 2020-2023. In addition, collaborate with responses to auditors/third parties. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust Other Attendees: J. Block (Celsius)	1.7	\$695.00	\$1,181.50
Riley, Sean	Senior Manager	18 Sep 2023	External Audit Support	Secondary review of adjusting journal entry related to fixed asset disposals.	0.8	\$695.00	\$556.00
Yoo, Patrick	Senior	18 Sep 2023	External Audit Support	Meeting to discuss various accounting treatments and considerations for FY 2020-2023. In addition, collaborate with responses to auditors/third parties. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust Other Attendees: J. Block (Celsius)	1.7	\$450.00	\$765.00
Yoo, Patrick	Senior	18 Sep 2023	External Audit Support	Go through FY2022 items provided over weekend by client and send updated open items list for RSM requests	1.4	\$450.00	\$630.00
Yoo, Patrick	Senior	18 Sep 2023	External Audit Support	Start going through FY2023 depreciation workbook for final updates before sending to client for review	2.6	\$450.00	\$1,170.00
Yoo, Patrick	Senior	18 Sep 2023	External Audit Support	Prepare Q1 2023 fixed asset disposal adjusted journal entry (AJE)	2.2	\$450.00	\$990.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Yoo, Patrick	Senior	18 Sep 2023	External Audit Support	Address RSM request concerning payroll processes	1.2	\$450.00	\$540.00
Yoo, Patrick	Senior	18 Sep 2023	External Audit Support	Address RSM request concerning 2021 bank statements	0.9	\$450.00	\$405.00
Zimmer, Kristin	Manager	18 Sep 2023	External Audit Support	Meeting to discuss various accounting treatments and considerations for FY 2020-2023. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust Other Attendees: J. Block (Celsius)	1.7	\$595.00	\$1,011.50
Chen, Justin	Senior	19 Sep 2023	External audit support	Service of audit requests for Cost of Goods Sold (COGS) through General Ledger reconciliation with invoices requested	1.1	\$450.00	\$495.00
Chen, Justin	Senior	19 Sep 2023	External audit support	Prepare Flux Analysis and categorizing General and Administrative tab for Interim management discussion and analysis	2.1	\$450.00	\$945.00
Chen, Justin	Senior	19 Sep 2023	External audit support	Service Audit Request for Hosting Services Payable Invoices, reconciliation table to the master schedule agreement	0.5	\$450.00	\$225.00
Eo, Brian Y	Manager	19 Sep 2023	External audit support	Review interim trial balances	3.6	\$595.00	\$2,142.00
Eo, Brian Y	Manager	19 Sep 2023	External audit support	Update interim financial statement workbook - liabilities subject to compromise	3.1	\$595.00	\$1,844.50
Gust, Ryan A.	Manager	19 Sep 2023	External audit support	Meeting to discuss various accounting treatments and considerations for FY 2020-2023. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust Other Attendees: J. Block (Celsius)	1.8	\$595.00	\$1,071.00
Hayes, Taylor	Manager	19 Sep 2023	External Audit Support	Meeting to discuss & walkthrough FY 2023 depreciation calculation. EY Attendees: P. Yoo, T. Hayes, Other Attendees: J. Fan (Celsius), P. Pandey (Celsius)	0.6	\$595.00	\$357.00
Hayes, Taylor	Manager	19 Sep 2023	External Audit Support	Meeting to discuss & walkthrough more-final version of FY 2023 depreciation calculation. EY Attendees: P. Yoo, T. Hayes Other Attendees: J. Fan (Celsius), P. Pandey (Celsius)	0.4	\$595.00	\$238.00
Hayes, Taylor	Manager	19 Sep 2023	External Audit Support	Meeting to continue discussion around various accounting treatments and considerations for FY 2020-2023. In addition, collaborate with responses to auditors/third parties. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust Other Attendees: J. Block (Celsius)	1.8	\$595.00	\$1,071.00
Hayes, Taylor	Manager	19 Sep 2023	External Audit Support	Respond to auditor planning inquiries	2.7	\$595.00	\$1,606.50
Hayes, Taylor	Manager	19 Sep 2023	External Audit Support	Reconcile final trial balances for fiscal year 2022 to supporting workbooks and adjusting journal entries (AJEs)	2.5	\$595.00	\$1,487.50
Riley, Sean	Senior Manager	19 Sep 2023	External Audit Support	Meeting to continue discussion around various accounting treatments and considerations for FY 2020-2023. In addition, collaborate with responses to auditors/third parties. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust Other Attendees: J. Block (Celsius)	1.8	\$695.00	\$1,251.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Yoo, Patrick	Senior	19 Sep 2023	External Audit Support	Meeting to discuss & walkthrough FY 2023 depreciation calculation. EY Attendees: P. Yoo, T. Hayes, Other Attendees: J. Fan (Celsius), P. Pandey (Celsius)	0.6	\$450.00	\$270.00
Yoo, Patrick	Senior	19 Sep 2023	External Audit Support	Meeting to discuss & walkthrough more-final version of FY 2023 depreciation calculation. EY Attendees: P. Yoo, T. Hayes Other Attendees: J. Fan (Celsius), P. Pandey (Celsius)	0.4	\$450.00	\$180.00
Yoo, Patrick	Senior	19 Sep 2023	External Audit Support	Meeting to continue discussion around various accounting treatments and considerations for FY 2020-2023. In addition, collaborate with responses to auditors/third parties. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust Other Attendees: J. Block (Celsius)	1.8	\$450.00	\$810.00
Yoo, Patrick	Senior	19 Sep 2023	External Audit Support	Finish preparation of FY2023 depreciation workbook for final updates and sent to client for review	2.2	\$450.00	\$990.00
Yoo, Patrick	Senior	19 Sep 2023	External Audit Support	Incorporate feedback from client into FY2023 depreciation workbook	1.5	\$450.00	\$675.00
Yoo, Patrick	Senior	19 Sep 2023	External Audit Support	Go through RSM Suralink requests and provide various support items	2.5	\$450.00	\$1,125.00
Zimmer, Kristin	Manager	19 Sep 2023	External Audit Support	Meeting to discuss various accounting treatments and considerations for FY 2020-2023. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust Other Attendees: J. Block (Celsius)	1.8	\$595.00	\$1,071.00
Eo, Brian Y	Manager	20 Sep 2023	External audit support	Review interim financial statement workbook	2.8	\$595.00	\$1,666.00
Gust, Ryan A.	Manager	20 Sep 2023	External audit support	Meeting to discuss auditor inventory count of miners, Stout discussions, sales tax, etc. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust Other Attendees: J. Block (Celsius)	1.6	\$595.00	\$952.00
Hayes, Taylor	Manager	20 Sep 2023	External Audit Support	Meeting to review FY2023 new depreciation template post-impairment. EY Attendees: P. Yoo, S. Riley, T. Hayes	0.4	\$595.00	\$238.00
Hayes, Taylor	Manager	20 Sep 2023	External Audit Support	Meeting to discuss auditor inventory count of miners, Stout discussions, sales tax, etc. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust Other Attendees: J. Block (Celsius)	1.6	\$595.00	\$952.00
Hayes, Taylor	Manager	20 Sep 2023	External Audit Support	Review of updated depreciation journal entries to adjust depreciation in 2023 post-impairment	3.3	\$595.00	\$1,963.50
Hayes, Taylor	Manager	20 Sep 2023	External Audit Support	Review of Accounting Standards Codification (ASC) 805 valuation draft report	2.3	\$595.00	\$1,368.50
Riley, Sean	Senior Manager	20 Sep 2023	External Audit Support	Meeting to review FY2023 new depreciation template post-impairment. EY Attendees: P. Yoo, S. Riley, T. Hayes	0.4	\$695.00	\$278.00
Riley, Sean	Senior Manager	20 Sep 2023	External Audit Support	Meeting to discuss auditor inventory count of miners, Stout discussions, sales tax, etc. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust Other Attendees: J. Block (Celsius)	1.6	\$695.00	\$1,112.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Yoo, Patrick	Senior	20 Sep 2023	External Audit Support	Meeting to review FY2023 new depreciation template post-impairment. EY Attendees: P. Yoo, S. Riley, T. Hayes	0.4	\$450.00	\$180.00
Yoo, Patrick	Senior	20 Sep 2023	External Audit Support	Meeting to discuss auditor inventory count of miners, Stout discussions, sales tax, etc. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust Other Attendees: J. Block (Celsius)	1.6	\$450.00	\$720.00
Yoo, Patrick	Senior	20 Sep 2023	External Audit Support	Meeting to discuss Q1/Q2 2023 sales and use tax accrual workbook and updates from P. Pandey (Celsius), J. Fan (Celsius), J. Morgan (Celsius). EY Attendees: A. Steger, P. Yoo, S. Riley, T. Hayes	0.4	\$450.00	\$180.00
Yoo, Patrick	Senior	20 Sep 2023	External Audit Support	Finalize Fiscal Year 2023 depreciation workbook for final updates	1.1	\$450.00	\$495.00
Yoo, Patrick	Senior	20 Sep 2023	External Audit Support	Go through RSM Suralink requests and provide various support items	1.6	\$450.00	\$720.00
Yoo, Patrick	Senior	20 Sep 2023	External Audit Support	Update Q1 2023 fixed asset disposal calc for additional reconciling item	1.2	\$450.00	\$540.00
Yoo, Patrick	Senior	20 Sep 2023	External Audit Support	Update final reports tracker for all 2020-2023 reports delivered to Celsius to date	1.7	\$450.00	\$765.00
Zimmer, Kristin	Manager	20 Sep 2023	External Audit Support	Meeting to discuss auditor inventory count of miners, Stout discussions, sales tax, etc. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust Other Attendees: J. Block (Celsius)	1.6	\$595.00	\$952.00
Barda, Eli	Partner/Principal	21 Sep 2023	External Audit Support	Meeting to coordinate Haines Watts and EY Israel to discuss items regarding audit support for Celsius. EY Attendees: A. Gray, A. Mhana, A. Shimoni, E. Barda, S. Riley. Other Attendees: A. Seetharaman (Celsius), F. Samasuwo (Haines Watts)	0.4	\$850.00	\$340.00
Chen, Justin	Senior	21 Sep 2023	External audit support	Provide flux Changes Reasonings for 2022 2021 Management Discussion and Analysis (MD&A)	1.3	\$450.00	\$585.00
Chen, Justin	Senior	21 Sep 2023	External audit support	Provide flux Changes Reasonings for 2021 2020 management discussion and analysis Celsius	1.5	\$450.00	\$675.00
Chen, Justin	Senior	21 Sep 2023	External audit support	Retrieve comparables companies for Management Discussion and Analysis (MD&A) template	1.3	\$450.00	\$585.00
Chen, Justin	Senior	21 Sep 2023	External audit support	Categorization of general and administrative accounts within the flux analysis, including the impact of reorganization, net on the administrative fees	0.9	\$450.00	\$405.00
Chen, Justin	Senior	21 Sep 2023	External audit support	Prepare Flux Analysis for Interim Excel file, including updates of new trial balances within Flux Analysis	1.6	\$450.00	\$720.00
Chen, Justin	Senior	21 Sep 2023	External audit support	Prepare Flux analysis and research of reasoning behind fluctuations of financial line items	1.4	\$450.00	\$630.00
Eo, Brian Y	Manager	21 Sep 2023	External Audit Support	Meeting to discuss reorganization items in the interim financial statements EY Attendees: R. Gust, A. Steger, B. Eo, S. Riley	0.4	\$595.00	\$238.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Eo, Brian Y	Manager	21 Sep 2023	External audit support	Update interim financial statement workbook documentation - Chapter 11	2.7	\$595.00	\$1,606.50
Eo, Brian Y	Manager	21 Sep 2023	External audit support	Review income statements as of June 30, 2023 and June 30, 2022	1.8	\$595.00	\$1,071.00
Gray, Amaya L.	Staff	21 Sep 2023	External Audit Support	Meeting to coordinate Haines Watts and EY Israel to discuss items regarding audit support for Celsius. EY Attendees: A. Gray, A. Mhana, A. Shimoni, E. Barda, S. Riley. Other Attendees: A. Seetharaman (Celsius), F. Samasuwo (Haines Watts)	0.4	\$295.00	\$118.00
Gust, Ryan A.	Manager	21 Sep 2023	External Audit Support	Meeting to discuss reorganization items in the interim financial statements EY Attendees: R. Gust, A. Steger, B. Eo, S. Riley	0.4	\$595.00	\$238.00
Gust, Ryan A.	Manager	21 Sep 2023	External Audit Support	Discussion around accounting, financial statements, and considerations moving forward. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust	1.6	\$595.00	\$952.00
Hayes, Taylor	Manager	21 Sep 2023	External Audit Support	Discussion around accounting, financial statements, and considerations moving forward. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust	1.9	\$595.00	\$1,130.50
Hayes, Taylor	Manager	21 Sep 2023	External Audit Support	Review of Foreman dashboard and related outputs for purposes of hashrate testing	2.1	\$595.00	\$1,249.50
Hayes, Taylor	Manager	21 Sep 2023	External Audit Support	Review of digital assets hashrate recalculation utilizing electricity	2.9	\$595.00	\$1,725.50
Lindeman, Ryan P.	Senior	21 Sep 2023	External audit support	Provide audit support for legal expenses 2021	2.9	\$450.00	\$1,305.00
Lindeman, Ryan P.	Senior	21 Sep 2023	External audit support	Provide audit support for legal expenses 2022	2.4	\$450.00	\$1,080.00
Mhana, Anas	Manager	21 Sep 2023	External Audit Support	Meeting to coordinate Haines Watts and EY Israel to discuss items regarding audit support for Celsius. EY Attendees: A. Gray, A. Mhana, A. Shimoni, E. Barda, S. Riley. Other Attendees: A. Seetharaman (Celsius), F. Samasuwo (Haines Watts)	0.4	\$595.00	\$238.00
Riley, Sean	Senior Manager	21 Sep 2023	External Audit Support	Meeting to discuss reorganization items in the interim financial statements EY Attendees: R. Gust, A. Steger, B. Eo, S. Riley	0.4	\$695.00	\$278.00
Riley, Sean	Senior Manager	21 Sep 2023	External Audit Support	Meeting to coordinate Haines Watts and EY Israel to discuss items regarding audit support for Celsius. EY Attendees: A. Gray, A. Mhana, A. Shimoni, E. Barda, S. Riley. Other Attendees: A. Seetharaman (Celsius), F. Samasuwo (Haines Watts)	0.4	\$695.00	\$278.00
Riley, Sean	Senior Manager	21 Sep 2023	External Audit Support	Discussion around accounting, financial statements, and considerations moving forward. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust	1.9	\$695.00	\$1,320.50

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Shimoni, Avri	Senior Manager	21 Sep 2023	External Audit Support	Meeting to coordinate Haines Watts and EY Israel to discuss items regarding audit support for Celsius. EY Attendees: A. Gray, A. Mhana, A. Shimoni, E. Barda, S. Riley. Other Attendees: A. Seetharaman (Celsius), F. Samasuwo (Haines Watts)	0.4	\$695.00	\$278.00
Steger, Adam	Senior Manager	21 Sep 2023	External Audit Support	Meeting to discuss reorganization items in the interim financial statements EY Attendees: R. Gust, A. Steger, B. Eo, S. Riley	0.4	\$695.00	\$278.00
Yoo, Patrick	Senior	21 Sep 2023	External Audit Support	Meeting with P. Pandey (Celsius) to discuss her comments about the FY 2023 depreciation workbook. EY Attendees: P. Yoo	0.6	\$450.00	\$270.00
Yoo, Patrick	Senior	21 Sep 2023	External Audit Support	Discussion around accounting, financial statements, and considerations moving forward. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust	1.9	\$450.00	\$855.00
Yoo, Patrick	Senior	21 Sep 2023	External Audit Support	Update FY2023 depreciation workbook for sales tax accrual updates	1.1	\$450.00	\$495.00
Yoo, Patrick	Senior	21 Sep 2023	External Audit Support	Begin preparation of Stout request concerning Q2 2023 fixed asset listing, post impairment and depreciation (mining equipment)	3.3	\$450.00	\$1,485.00
Yoo, Patrick	Senior	21 Sep 2023	External Audit Support	Begin preparation of Stout request concerning Q2 2023 fixed asset listing, post impairment and depreciation (land & improvements)	2.1	\$450.00	\$945.00
Zimmer, Kristin	Manager	21 Sep 2023	External Audit Support	Discussion around accounting, financial statements, and considerations moving forward. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust	1.9	\$595.00	\$1,130.50
Chen, Justin	Senior	22 Sep 2023	External audit support	Provide flux reasonings for Interim management discussion and analysis Celsius	1.3	\$450.00	\$585.00
Chen, Justin	Senior	22 Sep 2023	External audit support	Footing check for 2022 to 2021 Management Discussion and Analysis (MD&A) Word documents	0.4	\$450.00	\$180.00
Chen, Justin	Senior	22 Sep 2023	External audit support	Reconcile 2022 to 2021 Management Discussion and Analysis (MD&A) Flux workbook and table	1.2	\$450.00	\$540.00
Chen, Justin	Senior	22 Sep 2023	External audit support	Reconcile 2021 to 2020 Management Discussion and Analysis (MD&A) Flux workbook and table	0.8	\$450.00	\$360.00
Chen, Justin	Senior	22 Sep 2023	External audit support	Reconcile net income interim Management Discussion and Analysis (MD&A) Flux workbook and table	0.9	\$450.00	\$405.00
Chen, Justin	Senior	22 Sep 2023	External audit support	Footing check for 2021 to 2020 Management Discussion and Analysis (MD&A) word file	0.4	\$450.00	\$180.00
Chen, Justin	Senior	22 Sep 2023	External audit support	Footing check for interim Management Discussion and Analysis (MD&A) Word file	0.4	\$450.00	\$180.00
Chen, Justin	Senior	22 Sep 2023	External audit support	Reconcile 2022 to 2021 Management Discussion and Analysis (MD&A) Flux workbook and table - workpaper and financial statements	0.9	\$450.00	\$405.00
Chen, Justin	Senior	22 Sep 2023	External audit support	Reconcile 2021 to 2020 Management Discussion and Analysis (MD&A) Flux workbook and table - workpaper and financial statements	0.6	\$450.00	\$270.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Chen, Justin	Senior	22 Sep 2023	External audit support	Interim Management Discussion and Analysis (MD&A) Flux workbook and table, edit signs within the workpaper to tie to financial statements	0.7	\$450.00	\$315.00
Eo, Brian Y	Manager	22 Sep 2023	External audit support	Update interim financial statement workbook documentation - \$750 million loan payable	2.8	\$595.00	\$1,666.00
Eo, Brian Y	Manager	22 Sep 2023	External audit support	Update interim financial statement workbook documentation - advance payments	1.8	\$595.00	\$1,071.00
Eo, Brian Y	Manager	22 Sep 2023	External audit support	Update interim financial statement workbook documentation - cryptocurrency	1.6	\$595.00	\$952.00
Gust, Ryan A.	Manager	22 Sep 2023	External audit support	Various discussions with J. Block (Celsius) surrounding RSM audit requests, financial statements, accounting and tax considerations, etc. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust	1.6	\$595.00	\$952.00
Hayes, Taylor	Manager	22 Sep 2023	External Audit Support	Various discussions with J. Block (Celsius) surrounding RSM audit requests, financial statements, accounting and tax considerations, etc. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust	1.6	\$595.00	\$952.00
Hayes, Taylor	Manager	22 Sep 2023	External Audit Support	Meeting to discuss final questions from P. Pandey (Celsius) concerning FY 2023 depreciation workbook. EY Attendees: P. Yoo, T. Hayes	0.4	\$595.00	\$238.00
Hayes, Taylor	Manager	22 Sep 2023	External Audit Support	Finalize 2023 depreciation adjustments	2.2	\$595.00	\$1,309.00
Hayes, Taylor	Manager	22 Sep 2023	External Audit Support	Draft responses to external auditor questions	1.9	\$595.00	\$1,130.50
Riley, Sean	Senior Manager	22 Sep 2023	External Audit Support	Various discussions with J. Block (Celsius) surrounding RSM audit requests, financial statements, accounting and tax considerations, etc. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust	1.6	\$695.00	\$1,112.00
Yoo, Patrick	Senior	22 Sep 2023	External Audit Support	Various discussions with J. Block (Celsius) surrounding RSM audit requests, financial statements, accounting and tax considerations, etc. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust	1.6	\$450.00	\$720.00
Yoo, Patrick	Senior	22 Sep 2023	External Audit Support	Meeting to discuss final questions from P. Pandey (Celsius) concerning FY 2023 depreciation workbook. EY Attendees: P. Yoo, T. Hayes	0.4	\$450.00	\$180.00
Yoo, Patrick	Senior	22 Sep 2023	External Audit Support	Make final updates to Stout Q2 2023 fixed asset request	2.0	\$450.00	\$900.00
Zimmer, Kristin	Manager	22 Sep 2023	External Audit Support	Various discussions with J. Block surrounding RSM audit requests, financial statements, accounting and tax considerations, etc. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust	1.6	\$595.00	\$952.00
Chen, Justin	Senior	25 Sep 2023	External audit support	Adjust Management Discusison and Analysis (MD&A) workbook	1.9	\$450.00	\$855.00
Chen, Justin	Senior	25 Sep 2023	External audit support	Develop proper signs for other income (expenses) Management Discusison and Analysis (MD&A) workbook	1.2	\$450.00	\$540.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Eo, Brian Y	Manager	25 Sep 2023	External audit support	Update excel workbook documentation based on auditors comment	3.3	\$595.00	\$1,963.50
Hayes, Taylor	Manager	25 Sep 2023	External Audit Support	Meeting to discuss status of FY2023 files and TB, GL. EY Attendees: P. Yoo, S. Riley, T. Hayes	0.5	\$595.00	\$297.50
Hayes, Taylor	Manager	25 Sep 2023	External Audit Support	Meeting to discuss what 2023 files were uploaded by client to date and gameplan to provide to RSM EY Attendees: P. Yoo, T. Hayes	0.4	\$595.00	\$238.00
Hayes, Taylor	Manager	25 Sep 2023	External Audit Support	Draft responses to auditor questions regarding weighted average cost of capital used in long lived impairment discounted cash flows	2.2	\$595.00	\$1,309.00
Hayes, Taylor	Manager	25 Sep 2023	External Audit Support	Respond to auditor questions regarding fixed assets and digital assets	1.8	\$595.00	\$1,071.00
MacIntosh, Paul	Partner/Principal	25 Sep 2023	External Audit Support	Executive review of Frontier mining support necessary for external audit.	0.3	\$850.00	\$255.00
MacIntosh, Paul	Partner/Principal	25 Sep 2023	External Audit Support	Executive review of fixed asset support necessary for external audit.	0.7	\$850.00	\$595.00
MacIntosh, Paul	Partner/Principal	25 Sep 2023	External Audit Support	Executive review of support for Stout valuation.	0.3	\$850.00	\$255.00
MacIntosh, Paul	Partner/Principal	25 Sep 2023	External Audit Support	Executive review of legal expense support necessary for external audit.	0.3	\$850.00	\$255.00
Riley, Sean	Senior Manager	25 Sep 2023	External Audit Support	Meeting to discuss status of FY2023 files and trial balance (TB), General Ledger (GL). EY Attendees: P. Yoo, S. Riley, T. Hayes	0.5	\$695.00	\$347.50
Riley, Sean	Senior Manager	25 Sep 2023	External Audit Support	Secondary review of cash and other receivable confirmations.	0.4	\$695.00	\$278.00
Riley, Sean	Senior Manager	25 Sep 2023	External Audit Support	Secondary review of Frontier mining support necessary for external audit.	0.8	\$695.00	\$556.00
Riley, Sean	Senior Manager	25 Sep 2023	External Audit Support	Secondary review of fixed asset support necessary for external audit.	1.3	\$695.00	\$903.50
Riley, Sean	Senior Manager	25 Sep 2023	External Audit Support	Secondary review of support for Stout valuation.	1.4	\$695.00	\$973.00
Riley, Sean	Senior Manager	25 Sep 2023	External Audit Support	Secondary review of legal expense support necessary for external audit.	1.1	\$695.00	\$764.50
Yoo, Patrick	Senior	25 Sep 2023	External Audit Support	Meeting to discuss status of FY2023 files and TB, GL. EY Attendees: P. Yoo, S. Riley, T. Hayes	0.5	\$450.00	\$225.00
Yoo, Patrick	Senior	25 Sep 2023	External Audit Support	Meeting to discuss what 2023 files were uploaded by client to date and gameplan to provide to RSM EY Attendees: P. Yoo, T. Hayes	0.4	\$450.00	\$180.00
Yoo, Patrick	Senior	25 Sep 2023	External Audit Support	Review all client-provided Q1 and Q2 2023 files to date, check against latest financials and send to RSM	2.9	\$450.00	\$1,305.00
Yoo, Patrick	Senior	25 Sep 2023	External Audit Support	Prepare 2023 coupon sales workbook	1.9	\$450.00	\$855.00
Yoo, Patrick	Senior	25 Sep 2023	External Audit Support	Prepare Stout email request concerning building and cables by location	0.4	\$450.00	\$180.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Yoo, Patrick	Senior	25 Sep 2023	External Audit Support	Update a few financial statement footnotes based off senior manager review - advanced payments, fixed assets, other receivables	1.0	\$450.00	\$450.00
Yoo, Patrick	Senior	25 Sep 2023	External Audit Support	Prepare 2022 additional RSM prepaid selection support and send to RSM	1.9	\$450.00	\$855.00
Yoo, Patrick	Senior	25 Sep 2023	External Audit Support	Prepare Q3 2022 fixed asset detail by vendor as requested by RSM	0.9	\$450.00	\$405.00
Yoo, Patrick	Senior	25 Sep 2023	External Audit Support	Review 2023 savings and money market statements and visually tie out FY23 interest income	1.1	\$450.00	\$495.00
Chen, Justin	Senior	26 Sep 2023	External audit support	Update interim financial statement workbook per new trial balance received on 9/25	3.9	\$450.00	\$1,755.00
Chen, Justin	Senior	26 Sep 2023	External audit support	Tie percentage differences from financial statement Word document to flux workbook and financial statement workbook	1.5	\$450.00	\$675.00
Chen, Justin	Senior	26 Sep 2023	External audit support	Update footnote 7 property and equipment with proper figures as seen in the supporting workbooks	1.1	\$450.00	\$495.00
Eo, Brian Y	Manager	26 Sep 2023	External audit support	Review year-end financial statements excel	3.1	\$595.00	\$1,844.50
Gust, Ryan A.	Manager	26 Sep 2023	External Audit Support	Meeting to discuss RSM audit status and gameplan for FY2020, 2021, 2022, and 2023. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes	0.8	\$595.00	\$476.00
Hayes, Taylor	Manager	26 Sep 2023	External Audit Support	Meeting to discuss gameplan/strategy for preparation of 2021 fixed assets EY Attendees: P. Yoo, T. Hayes	0.6	\$595.00	\$357.00
Hayes, Taylor	Manager	26 Sep 2023	External Audit Support	Meeting to discuss hashrate reconciliation workpaper gameplan with Celsius. EY Attendees: P. Yoo, S. Riley, T. Hayes	0.3	\$595.00	\$178.50
Hayes, Taylor	Manager	26 Sep 2023	External Audit Support	Meeting to discuss income tax provision-related General Ledger (GL) accounts in FY 2023. EY Attendees: A. Steger, P. Yoo, T. Hayes	0.2	\$595.00	\$119.00
Hayes, Taylor	Manager	26 Sep 2023	External Audit Support	Meeting with RSM to discuss questions related to prepayment selections. EY Attendees: P. Yoo, T. Hayes	0.3	\$595.00	\$178.50
Hayes, Taylor	Manager	26 Sep 2023	External Audit Support	Meeting to discuss RSM audit status and gameplan for FY2020, 2021, 2022, and 2023. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes	0.8	\$595.00	\$476.00
Hayes, Taylor	Manager	26 Sep 2023	External Audit Support	Updates to other receivable confirmations requested by auditors	1.1	\$595.00	\$654.50
Hayes, Taylor	Manager	26 Sep 2023	External Audit Support	Documentation of fixed asset disposals	2.2	\$595.00	\$1,309.00
Hayes, Taylor	Manager	26 Sep 2023	External Audit Support	Final review of revenue recalculation using hashrate reconciliation	2.5	\$595.00	\$1,487.50
Riley, Sean	Senior Manager	26 Sep 2023	External Audit Support	Meeting to discuss hashrate reconciliation workpaper gameplan with Celsius. EY Attendees: P. Yoo, S. Riley, T. Hayes	0.3	\$695.00	\$208.50

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Riley, Sean	Senior Manager	26 Sep 2023	External Audit Support	Meeting to discuss RSM audit status and gameplan for FY2020, 2021, 2022, and 2023. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes	0.8	\$695.00	\$556.00
Steger, Adam	Senior Manager	26 Sep 2023	External Audit Support	Meeting to discuss income tax provision-related General Ledger (GL) accounts in FY 2023. EY Attendees: A. Steger, P. Yoo, T. Hayes	0.2	\$695.00	\$139.00
Yoo, Patrick	Senior	26 Sep 2023	External Audit Support	Meeting to discuss gameplan/strategy for preparation of 2021 fixed assets EY Attendees: P. Yoo, T. Hayes	0.6	\$450.00	\$270.00
Yoo, Patrick	Senior	26 Sep 2023	External Audit Support	Meeting to discuss hashrate reconciliation workpaper gameplan with Celsius. EY Attendees: P. Yoo, S. Riley, T. Hayes	0.3	\$450.00	\$135.00
Yoo, Patrick	Senior	26 Sep 2023	External Audit Support	Meeting to discuss income tax provision-related General Ledger (GL) accounts in FY 2023. EY Attendees: A. Steger, P. Yoo, T. Hayes	0.2	\$450.00	\$90.00
Yoo, Patrick	Senior	26 Sep 2023	External Audit Support	Meeting with RSM to discuss questions related to prepayment selections. EY Attendees: P. Yoo, T. Hayes	0.3	\$450.00	\$135.00
Yoo, Patrick	Senior	26 Sep 2023	External Audit Support	Meeting to discuss RSM audit status and gameplan for FY2020, 2021, 2022, and 2023. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes	0.8	\$450.00	\$360.00
Yoo, Patrick	Senior	26 Sep 2023	External Audit Support	Begin preparation of workpaper concerning Frontier Mining costs to potentially reclass	1.2	\$450.00	\$540.00
Yoo, Patrick	Senior	26 Sep 2023	External Audit Support	Prepare FYE22 other receivable confirmations	1.0	\$450.00	\$450.00
Yoo, Patrick	Senior	26 Sep 2023	External Audit Support	Extract FY22 Core Scientific excel invoices as requested by RSM	0.6	\$450.00	\$270.00
Yoo, Patrick	Senior	26 Sep 2023	External Audit Support	Keep maintenance of open items list (go through received open items and send out updated open items to Celsius for assistance with RSM requests)	3.1	\$450.00	\$1,395.00
Yoo, Patrick	Senior	26 Sep 2023	External Audit Support	Prepare Q1 2022 fixed asset detail by vendor as requested by RSM	0.9	\$450.00	\$405.00
Chen, Justin	Senior	27 Sep 2023	External audit support	Update financial statement line item name changes made in year end financial statement workbook to interim financial statement workbook	3.1	\$450.00	\$1,395.00
Chen, Justin	Senior	27 Sep 2023	External audit support	Update year end workbook, statement of cash flow supporting tabs financial statement line items to be consistent with the statement of cash flow line items as presented in the word financial statement	1.3	\$450.00	\$585.00
Chen, Justin	Senior	27 Sep 2023	External audit support	Footing check, reconcile financial statement workbook with financial statement word document in year end	2.4	\$450.00	\$1,080.00
Eo, Brian Y	Manager	27 Sep 2023	External audit support	Update year-end financial statements excel	2.7	\$595.00	\$1,606.50

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Eo, Brian Y	Manager	27 Sep 2023	External audit support	Review statement of cash flow financial statement line items	3.4	\$595.00	\$2,023.00
Gust, Ryan A.	Manager	27 Sep 2023	External audit support	Prepare payroll sample support for RSM	1.6	\$595.00	\$952.00
Hayes, Taylor	Manager	27 Sep 2023	External Audit Support	Meeting with RSM to discuss follow-up questions pertaining to prepaid expenses and prepaid hosting services. EY Attendees: P. Yoo, T. Hayes	0.5	\$595.00	\$297.50
Hayes, Taylor	Manager	27 Sep 2023	External Audit Support	Meeting to discuss key audit questions and strategize gameplan on responses and action items moving forward EY Attendees: P. Yoo, S. Riley, T. Hayes	0.8	\$595.00	\$476.00
Hayes, Taylor	Manager	27 Sep 2023	External Audit Support	Meeting with RSM to discuss other receivables workpaper and confirmations, as well as other various audit-related topics. EY Attendees: P. Yoo, T. Hayes	0.2	\$595.00	\$119.00
Hayes, Taylor	Manager	27 Sep 2023	External Audit Support	Respond to auditor questions regarding valuation of investments in 2021	2.1	\$595.00	\$1,249.50
Hayes, Taylor	Manager	27 Sep 2023	External Audit Support	Respond to auditor questions on fixed asset impairment	1.9	\$595.00	\$1,130.50
Hayes, Taylor	Manager	27 Sep 2023	External Audit Support	Collecting support to share with auditors for fixed asset testing	2.2	\$595.00	\$1,309.00
Lindeman, Ryan P.	Senior	27 Sep 2023	External audit support	Continue to provide audit support for legal expenses 2022	1.8	\$450.00	\$810.00
Riley, Sean	Senior Manager	27 Sep 2023	External Audit Support	Meeting to discuss key audit questions and strategize gameplan on responses and action items moving forward EY Attendees: P. Yoo, S. Riley, T. Hayes	0.8	\$695.00	\$556.00
Yoo, Patrick	Senior	27 Sep 2023	External Audit Support	Meeting with RSM to discuss follow-up questions pertaining to prepaid expenses and prepaid hosting services. EY Attendees: P. Yoo, T. Hayes	0.5	\$450.00	\$225.00
Yoo, Patrick	Senior	27 Sep 2023	External Audit Support	Meeting to discuss key audit questions and strategize gameplan on responses and action items moving forward EY Attendees: P. Yoo, S. Riley, T. Hayes	0.8	\$450.00	\$360.00
Yoo, Patrick	Senior	27 Sep 2023	External Audit Support	Meeting with RSM to discuss other receivables workpaper and confirmations, as well as other various audit-related topics. EY Attendees: P. Yoo, T. Hayes	0.2	\$450.00	\$90.00
Yoo, Patrick	Senior	27 Sep 2023	External Audit Support	Prepare Frontier Mining reclassification entries, address questions from client, and ultimately check that amount booked to GL was in line with expectation	3.4	\$450.00	\$1,530.00
Yoo, Patrick	Senior	27 Sep 2023	External Audit Support	Prepare other receivable confirmations and coordinate between RSM and client	1.2	\$450.00	\$540.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Yoo, Patrick	Senior	27 Sep 2023	External Audit Support	Review FY 2022 and FY 2021 legal expense selection support pulled down by another EY team member to ensure accuracy and add to open items list	1.9	\$450.00	\$855.00
Yoo, Patrick	Senior	27 Sep 2023	External Audit Support	Address RSM comments pertaining to other receivables workpaper	0.3	\$450.00	\$135.00
Yoo, Patrick	Senior	27 Sep 2023	External Audit Support	Address RSM comments pertaining to operating expense testing selections	0.4	\$450.00	\$180.00
Yoo, Patrick	Senior	27 Sep 2023	External Audit Support	Address RSM comments pertaining to prepaid hosting selections	0.3	\$450.00	\$135.00
Chen, Justin	Senior	28 Sep 2023	External audit support	Reconciliation of interim financial statement workbook to financial statement word document	2.2	\$450.00	\$990.00
Chen, Justin	Senior	28 Sep 2023	External audit support	Footing of interim financial statement workbook to financial statement word document	1.7	\$450.00	\$765.00
Chen, Justin	Senior	28 Sep 2023	External audit support	Service of sample selections made for core scientific invoice	2.8	\$450.00	\$1,260.00
Chen, Justin	Senior	28 Sep 2023	External audit support	Adjust statement of operations and balance sheet in word document	0.9	\$450.00	\$405.00
Chen, Justin	Senior	28 Sep 2023	External audit support	Develop net income tab within financial statement workbook	1.2	\$450.00	\$540.00
Eo, Brian Y	Manager	28 Sep 2023	External audit support	Review interim financial statement excel - liquidity and going concern	0.6	\$595.00	\$357.00
Eo, Brian Y	Manager	28 Sep 2023	External audit support	Review interim financial statement excel - Chapter 11	0.4	\$595.00	\$238.00
Eo, Brian Y	Manager	28 Sep 2023	External audit support	Review interim financial statement excel - Cryptocurrency	0.7	\$595.00	\$416.50
Eo, Brian Y	Manager	28 Sep 2023	External audit support	Review interim financial statement excel - Equipment	0.8	\$595.00	\$476.00
Eo, Brian Y	Manager	28 Sep 2023	External audit support	Review interim financial statement excel - Deposit on miners	0.3	\$595.00	\$178.50
Eo, Brian Y	Manager	28 Sep 2023	External audit support	Continue to review interim financial statement excel - Deposit on miners	0.4	\$595.00	\$238.00
Eo, Brian Y	Manager	28 Sep 2023	External audit support	Review interim financial statement excel - Derivatives	0.2	\$595.00	\$119.00
Eo, Brian Y	Manager	28 Sep 2023	External audit support	Review interim financial statement excel - fair value measurement	0.1	\$595.00	\$59.50
Eo, Brian Y	Manager	28 Sep 2023	External audit support	Review interim financial statement excel - related party	0.7	\$595.00	\$416.50
Eo, Brian Y	Manager	28 Sep 2023	External audit support	Review interim financial statement excel - commitments and contingencies	1.2	\$595.00	\$714.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Eo, Brian Y	Manager	28 Sep 2023	External audit support	Review interim financial statement excel - sub events	0.3	\$595.00	\$178.50
Gust, Ryan A.	Manager	28 Sep 2023	External Audit Support	Meeting with RSM to discuss audit status and gameplan going forward. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes	0.6	\$595.00	\$357.00
Gust, Ryan A.	Manager	28 Sep 2023	External audit support	Continue prepare payroll sample support for RSM	0.3	\$595.00	\$178.50
Hayes, Taylor	Manager	28 Sep 2023	External Audit Support	Meeting with RSM to discuss audit status and gameplan going forward. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes	0.6	\$595.00	\$357.00
Hayes, Taylor	Manager	28 Sep 2023	External Audit Support	Meeting to discuss prepaid hosting with auditors. EY Attendees: T. Hayes. Other Attendees: L. Bass (RSM), N. Iqba (RSM)	1.9	\$595.00	\$1,130.50
Hayes, Taylor	Manager	28 Sep 2023	External Audit Support	Walkthrough of Fireblocks process	1.8	\$595.00	\$1,071.00
Hayes, Taylor	Manager	28 Sep 2023	External Audit Support	Prepare for miner monitoring of hashrate, which included design of monitoring process for auditor to use	2.4	\$595.00	\$1,428.00
Hayes, Taylor	Manager	28 Sep 2023	External Audit Support	Coordination of third parties that will be involved in miner monitoring process	1.3	\$595.00	\$773.50
Riley, Sean	Senior Manager	28 Sep 2023	External Audit Support	Meeting with RSM to discuss audit status and gameplan going forward. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes	0.6	\$695.00	\$417.00
Yoo, Patrick	Senior	28 Sep 2023	External Audit Support	Meeting with RSM to discuss audit status and gameplan going forward. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes	0.6	\$450.00	\$270.00
Yoo, Patrick	Senior	28 Sep 2023	External Audit Support	Extract supporting files pertaining to RSM FY21 fixed asset selections	2.7	\$450.00	\$1,215.00
Yoo, Patrick	Senior	28 Sep 2023	External Audit Support	Review files provided by P. Pandey (Celsius) for RSM open items, and update/send out newest open items list	1.2	\$450.00	\$540.00
Chen, Justin	Senior	29 Sep 2023	External audit support	Prepare financial statement line item within interim statement of cash flow	2.4	\$450.00	\$1,080.00
Chen, Justin	Senior	29 Sep 2023	External audit support	Update table of contents, footing, and note references in interim financial statement as a check of tying to interim financial statement workbook	2.4	\$450.00	\$1,080.00
Chen, Justin	Senior	29 Sep 2023	External audit support	Numbering of financial statement within Word document	0.9	\$450.00	\$405.00
Eo, Brian Y	Manager	29 Sep 2023	External audit support	Review interim financial statement excel - income taxes	0.2	\$595.00	\$119.00
Eo, Brian Y	Manager	29 Sep 2023	External audit support	Update statement of cash flow financial statement line items	1.6	\$595.00	\$952.00
Gust, Ryan A.	Manager	29 Sep 2023	External audit support	Prepare support for transfer pricing questions	1.3	\$595.00	\$773.50
Hayes, Taylor	Manager	29 Sep 2023	External Audit Support	Tie-out of related party confirmations	0.7	\$595.00	\$416.50

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Hayes, Taylor	Manager	29 Sep 2023	External Audit Support	Review of support to be provided for fixed asset transfers	1.8	\$595.00	\$1,071.00
Hayes, Taylor	Manager	29 Sep 2023	External Audit Support	Review of auditor comments on key accounting memos	1.6	\$595.00	\$952.00
Lindeman, Ryan P.	Senior	29 Sep 2023	External audit support	Continue to provide audit support for legal expenses 2022	1.9	\$450.00	\$855.00
Yoo, Patrick	Senior	29 Sep 2023	External Audit Support	Prepare FY2023 fixed asset transfer support workbook (invoices)	2.1	\$450.00	\$945.00
Yoo, Patrick	Senior	29 Sep 2023	External Audit Support	Prepare FY2023 fixed asset transfer support workbook (bill of ladings)	1.9	\$450.00	\$855.00
Yoo, Patrick	Senior	29 Sep 2023	External Audit Support	Prepare FY2020-FY2022 related party confirmations and send to Jenny	0.8	\$450.00	\$360.00
Yoo, Patrick	Senior	29 Sep 2023	External Audit Support	Respond to RSM follow-up about operating expenses	0.2	\$450.00	\$90.00
Yoo, Patrick	Senior	29 Sep 2023	External Audit Support	Update open items list for items required from Celsius	0.5	\$450.00	\$225.00
Total					588.5		\$316,157.50

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Gray, Amaya L.	Staff	01 Sep 2023	Financial Statement Support	Meeting to review financial update prior to providing to J. Block (Celsius) EY Attendees: A. Gray, S. Zaman	0.8	\$295.00	\$236.00
Zaman, Sabina	Partner/Principal	01 Sep 2023	Financial Statement Support	Meeting to review financial update prior to providing to J. Block (Celsius) EY Attendees: A. Gray, S. Zaman	0.8	\$850.00	\$680.00
Eo, Brian Y	Manager	05 Sep 2023	Financial statement support	Update fair value measurement footnote disclosure	2.9	\$595.00	\$1,725.50
Eo, Brian Y	Manager	05 Sep 2023	Financial statement support	Update Interim General Accounting Accepted Principals (GAAP) Checklist	0.7	\$595.00	\$416.50
Gust, Ryan A.	Manager	05 Sep 2023	Financial statement support	Review the Year End Generally Accepted Accounting Principles checklist for completeness	3.6	\$595.00	\$2,142.00
Gust, Ryan A.	Manager	05 Sep 2023	Financial statement support	Review the Interim Financial Statements and Financial Statements workbook rollforward looking at accuracy	1.6	\$595.00	\$952.00
Lindeman, Ryan P.	Senior	05 Sep 2023	Financial statement support	Income statement mapping for Pro Forma	1.5	\$450.00	\$675.00
Lindeman, Ryan P.	Senior	05 Sep 2023	Financial statement support	Update 2022 income statement data for pro forma	0.6	\$450.00	\$270.00
Simpson, Rhett	Senior	05 Sep 2023	Financial statement support	Review of commentary surrounding the fair value footnote of the 2022 financial statements.	1.1	\$450.00	\$495.00
Sun, Kaiyang	Senior Manager	05 Sep 2023	Financial Statement Support	Review adjustments to net income for 2021 cash flows	3.2	\$695.00	\$2,224.00
Sun, Kaiyang	Senior Manager	05 Sep 2023	Financial Statement Support	Review changes in operating assets and liabilities for 2021 cash flows	3.4	\$695.00	\$2,363.00
Sun, Kaiyang	Senior Manager	05 Sep 2023	Financial Statement Support	Review Celsius Mining leases footnote	1.8	\$695.00	\$1,251.00
Zaman, Sabina	Partner/Principal	05 Sep 2023	Financial Statement Support	Executive review leases footnote	0.6	\$850.00	\$510.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Deravin, Susan	Senior Manager	06 Sep 2023	Financial Statement Support	Meeting to discuss commentary over the contingencies and subsequent event footnotes. EY Attendees: R. Simpson, K. Zimmer, K. Sun, S. Deravin, L. Holliday, D. Horn	0.3	\$695.00	\$208.50
Eo, Brian Y	Manager	06 Sep 2023	Financial statement support	Review mothership power purchase agreement	0.5	\$595.00	\$297.50
Eo, Brian Y	Manager	06 Sep 2023	Financial statement support	Update Bitcoin options footnote	1.9	\$595.00	\$1,130.50
Eo, Brian Y	Manager	06 Sep 2023	Financial statement support	Financial statement disclosure review	3.2	\$595.00	\$1,904.00
Eo, Brian Y	Manager	06 Sep 2023	Financial statement support	Update mothership power purchase agreement	0.8	\$595.00	\$476.00
Gray, Amaya L.	Staff	06 Sep 2023	Financial Statement Support	Meeting to discuss current status of engagement regarding the remaining open items required from Celsius. EY Attendees: A. Steger, A. Gray, B. Suarez, J. Hill, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), J. Fan (Celsius), A. Seetharaman (Celsius)	0.5	\$295.00	\$147.50
Gust, Ryan A.	Manager	06 Sep 2023	Financial Statement Support	Meeting to discuss interim financial statements and Management Discussion and Analysis (MD&A) EY Attendees: R. Gust, K. Sun	1.2	\$595.00	\$714.00
Gust, Ryan A.	Manager	06 Sep 2023	Financial statement support	Finalize rollforward for the Interim Financial Statements word document	2.0	\$595.00	\$1,190.00
Gust, Ryan A.	Manager	06 Sep 2023	Financial statement support	Finalize rollforward for the Interim Financial Statements workbook	1.2	\$595.00	\$714.00
Hayes, Taylor	Manager	06 Sep 2023	Financial Statement Support	Meeting to discuss current status of engagement regarding the remaining open items required from Celsius. EY Attendees: A. Steger, A. Gray, B. Suarez, J. Hill, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), J. Fan (Celsius), A. Seetharaman (Celsius)	0.5	\$595.00	\$297.50
Hill, Jeff	Partner/Principal	06 Sep 2023	Financial Statement Support	Meeting to discuss current status of engagement regarding the remaining open items required from Celsius. EY Attendees: A. Steger, A. Gray, B. Suarez, J. Hill, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), J. Fan (Celsius), A. Seetharaman (Celsius)	0.5	\$850.00	\$425.00
Horn, David	Executive Director	06 Sep 2023	Financial Statement Support	Meeting to discuss commentary over the contingencies and subsequent event footnotes. EY Attendees: R. Simpson, K. Zimmer, K. Sun, S. Deravin, L. Holliday, D. Horn	0.3	\$850.00	\$255.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Lindeman, Ryan P.	Senior	06 Sep 2023	Financial statement support	Update 2022 Financial Statements	3.8	\$450.00	\$1,710.00
Mhana, Anas	Manager	06 Sep 2023	Financial statement support	Meeting to coordinate Haines Watts and EY Israel regarding audit items and details for Celsius. EY Attendees: A. Gray, A. Mhana, A. Shimoni, S. Riley. Other Attendees: A. Seetharaman (Celsius), F. Samasuwo (Haines Watts)	0.5	\$595.00	\$297.50
Riley, Sean	Senior Manager	06 Sep 2023	Financial Statement Support	Meeting to discuss current status of engagement regarding the remaining open items required from Celsius. EY Attendees: A. Steger, A. Gray, B. Suarez, J. Hill, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), J. Fan (Celsius), A. Seetharaman (Celsius)	0.5	\$695.00	\$347.50
Shimoni, Avri	Senior Manager	06 Sep 2023	Financial statement support	Meeting to coordinate Haines Watts and EY Israel regarding audit items and details for Celsius. EY Attendees: A. Gray, A. Mhana, A. Shimoni, S. Riley. Other Attendees: A. Seetharaman (Celsius), F. Samasuwo (Haines Watts)	0.5	\$695.00	\$347.50
Simpson, Rhett	Senior	06 Sep 2023	Financial Statement Support	Meeting to discuss commentary over the contingencies and subsequent event footnotes. EY Attendees: R. Simpson, K. Zimmer, K. Sun, S. Deravin, L. Holliday, D. Horn	0.3	\$450.00	\$135.00
Simpson, Rhett	Senior	06 Sep 2023	Financial statement support	Provide commentary surrounding the pro forma financial statement shell.	3.2	\$450.00	\$1,440.00
Simpson, Rhett	Senior	06 Sep 2023	Financial statement support	Research accounting guidance surrounding the dates to be included in the pro forma financial statements	0.6	\$450.00	\$270.00
Steger, Adam	Senior Manager	06 Sep 2023	Financial Statement Support	Meeting to discuss current status of engagement regarding the remaining open items required from Celsius. EY Attendees: A. Steger, A. Gray, B. Suarez, J. Hill, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), J. Fan (Celsius), A. Seetharaman (Celsius)	0.5	\$695.00	\$347.50

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Suarez, Ben	Senior Manager	06 Sep 2023	Financial Statement Support	Meeting to discuss current status of engagement regarding the remaining open items required from Celsius. EY Attendees: A. Steger, A. Gray, B. Suarez, J. Hill, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), J. Fan (Celsius), A. Seetharaman (Celsius)	0.5	\$695.00	\$347.50
Sun, Kaiyang	Senior Manager	06 Sep 2023	Financial Statement Support	Meeting to discuss current status of engagement regarding the remaining open items required from Celsius. EY Attendees: A. Steger, A. Gray, B. Suarez, J. Hill, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), J. Fan (Celsius), A. Seetharaman (Celsius)	0.5	\$695.00	\$347.50
Sun, Kaiyang	Senior Manager	06 Sep 2023	Financial Statement Support	Meeting to discuss commentary over the contingencies and subsequent event footnotes. EY Attendees: R. Simpson, K. Zimmer, K. Sun, S. Deravin, L. Holliday, D. Horn	0.3	\$695.00	\$208.50
Sun, Kaiyang	Senior Manager	06 Sep 2023	Financial Statement Support	Meeting to discuss interim financial statements and Management Discussion and Analysis (MD&A) EY Attendees: R. Gust, K. Sun	1.2	\$695.00	\$834.00
Sun, Kaiyang	Senior Manager	06 Sep 2023	Financial Statement Support	Review non-cash financing and investing activities	3.4	\$695.00	\$2,363.00
Sun, Kaiyang	Senior Manager	06 Sep 2023	Financial Statement Support	Review adjustments to net income for 2021 cash flows	3.4	\$695.00	\$2,363.00
Zaman, Sabina	Partner/Principal	06 Sep 2023	Financial Statement Support	Meeting to discuss current status of engagement regarding the remaining open items required from Celsius. EY Attendees: A. Steger, A. Gray, B. Suarez, J. Hill, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), J. Fan (Celsius), A. Seetharaman (Celsius)	0.5	\$850.00	\$425.00
Zimmer, Kristin	Manager	06 Sep 2023	Financial Statement Support	Meeting to discuss commentary over the contingencies and subsequent event footnotes. EY Attendees: R. Simpson, K. Zimmer, K. Sun, S. Deravin, L. Holliday, D. Horn	0.3	\$595.00	\$178.50
Zimmer, Kristin	Manager	06 Sep 2023	Financial Statement Support	Review subsequent event and contingency footnote for additions	0.7	\$595.00	\$416.50
Barda, Eli	Partner/Principal	07 Sep 2023	Financial Statement Support	Preparation regarding the materials and explanations we were asked to provide Haines Watts in relation with the 2021 audit. EY Attendees: E.Barda, A.Mhana, A.Shimoni.	0.9	\$850.00	\$765.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Beattie, Steve	Partner/Principal	07 Sep 2023	Financial statement support	Meeting to discuss matters around the progression of workstreams prior to discussion with J. Block (Celsius) EY Attendees: A. Gray, J. Hill, S. Zaman, S. Riley, S. Beattie	0.5	\$850.00	\$425.00
Chen, Justin	Senior	07 Sep 2023	Financial statement support	Draft Management Discussion and Analysis (MD&A) Word file	2.3	\$450.00	\$1,035.00
Eo, Brian Y	Manager	07 Sep 2023	Financial statement support	Financial statement disclosure update	3.3	\$595.00	\$1,963.50
Eo, Brian Y	Manager	07 Sep 2023	Financial statement support	Update General Accounting Accepted Principals Checklist	0.2	\$595.00	\$119.00
Gray, Amaya L.	Staff	07 Sep 2023	Financial Statement Support	Meeting to discuss matters around the progression of workstreams prior to discussion with J. Block (Celsius) EY Attendees: A. Gray, J. Hill, S. Zaman, S. Riley, S. Beattie	0.5	\$295.00	\$147.50
Gray, Amaya L.	Staff	07 Sep 2023	Financial statement support	Draft external status deck for executive review prior to discussion with J. Block (Celsius)	0.6	\$295.00	\$177.00
Gray, Amaya L.	Staff	07 Sep 2023	Financial statement support	Communicate with team members regarding updates to internal status deck	0.7	\$295.00	\$206.50
Gust, Ryan A.	Manager	07 Sep 2023	Financial statement support	Review interim Generally Accepted Accounting Principles checklist for the financial statements	3.9	\$595.00	\$2,320.50
Gust, Ryan A.	Manager	07 Sep 2023	Financial statement support	Continue to review the interim Generally Accepted Accounting Principles checklist	0.9	\$595.00	\$535.50
Gust, Ryan A.	Manager	07 Sep 2023	Financial statement support	Review year end financial statements for items still applicable in the interim and narrow down footnotes for the period	2.1	\$595.00	\$1,249.50
Hayes, Taylor	Manager	07 Sep 2023	Financial Statement Support	Update statement of cash flows in FY22 for advance payments	2.1	\$595.00	\$1,249.50
Hayes, Taylor	Manager	07 Sep 2023	Financial Statement Support	Update statement of cash flows for cryptocurrency transactions in FY21	3.3	\$595.00	\$1,963.50
Hill, Jeff	Partner/Principal	07 Sep 2023	Financial Statement Support	Meeting to discuss matters around the progression of workstreams prior to discussion with J. Block (Celsius) EY Attendees: A. Gray, J. Hill, S. Zaman, S. Riley, S. Beattie	0.5	\$850.00	\$425.00
Lindeman, Ryan P.	Senior	07 Sep 2023	Financial statement support	Tie out footnote data to Financial Statements	3.2	\$450.00	\$1,440.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Lindeman, Ryan P.	Senior	07 Sep 2023	Financial statement support	Tie out footnote data to Financial Statements continued	2.9	\$450.00	\$1,305.00
Mhana, Anas	Manager	07 Sep 2023	Financial statement support	Discussion internally after the meeting Haines Watts , EY Attendees : E.Barda, A.shimoni, A.Mhana	0.9	\$595.00	\$535.50
Nguyen, Kenny	Senior	07 Sep 2023	Financial statement support	Review updates to 2022 financial statement	0.7	\$450.00	\$315.00
Riley, Sean	Senior Manager	07 Sep 2023	Financial Statement Support	Meeting to discuss matters around the progression of workstreams prior to discussion with J. Block (Celsius) EY Attendees: A. Gray, J. Hill, S. Zaman, S. Riley, S. Beattie	0.5	\$695.00	\$347.50
Riley, Sean	Senior Manager	07 Sep 2023	Financial Statement Support	Secondary review of FY23 draft disclosure for revenue share agreement (executed in February 2023).	0.6	\$695.00	\$417.00
Riley, Sean	Senior Manager	07 Sep 2023	Financial Statement Support	Secondary review of FY23 draft disclosure for revenue share agreement (executed in May 2023).	0.7	\$695.00	\$486.50
Riley, Sean	Senior Manager	07 Sep 2023	Financial Statement Support	Secondary review of FY23 draft disclosure for revenue share agreement (executed in August 2023).	0.8	\$695.00	\$556.00
Riley, Sean	Senior Manager	07 Sep 2023	Financial Statement Support	Secondary review of FY23 draft disclosure for revenue share agreement (executed in April 2023).	0.6	\$695.00	\$417.00
Shimoni, Avri	Senior Manager	07 Sep 2023	Financial statement support	Discussion internally after the meeting Haines Watts , EY Attendees : E.Barda, A.shimoni, A.Mhana	0.9	\$695.00	\$625.50
Sun, Kaiyang	Senior Manager	07 Sep 2023	Financial Statement Support	Review changes in operating assets and liabilities for 2022 cash flows	3.1	\$695.00	\$2,154.50

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Sun, Kaiyang	Senior Manager	07 Sep 2023	Financial Statement Support	Review cash flows from investing activities for 2022 cash flows	3.3	\$695.00	\$2,293.50
Yoo, Patrick	Senior	07 Sep 2023	Financial statement support	Prepare Fiscal Year 23 draft disclosure for revenue share agreement - Global X	0.8	\$450.00	\$360.00
Yoo, Patrick	Senior	07 Sep 2023	Financial statement support	Prepare Fiscal Year 23 draft disclosure for revenue share agreement - EZ Blockchain	0.8	\$450.00	\$360.00
Yoo, Patrick	Senior	07 Sep 2023	Financial statement support	Prepare FY23 draft disclosure for revenue share agreement - US Bitcoin	0.6	\$450.00	\$270.00
Yoo, Patrick	Senior	07 Sep 2023	Financial statement support	Prepare FY23 draft disclosure for revenue share agreement - Montana OP	0.8	\$450.00	\$360.00
Zaman, Sabina	Partner/Principal	07 Sep 2023	Financial Statement Support	Meeting to discuss matters around the progression of workstreams prior to discussion with J. Block (Celsius) EY Attendees: A. Gray, J. Hill, S. Zaman, S. Riley, S. Beattie	0.5	\$850.00	\$425.00
Zimmer, Kristin	Manager	07 Sep 2023	Financial Statement Support	Review of generally accepted accounting principals checklist for year end financial statement disclosures	3.4	\$595.00	\$2,023.00
Zimmer, Kristin	Manager	07 Sep 2023	Financial Statement Support	Review of 2020 statement of cash flows	3.2	\$595.00	\$1,904.00
Zimmer, Kristin	Manager	07 Sep 2023	Financial Statement Support	Prepare adjustments required to reconcile net income to operating activities 2021 cash flows	1.4	\$595.00	\$833.00
Chen, Justin	Senior	08 Sep 2023	Financial statement support	Update interim Management Discussion and Analysis (MD&A) with correct trial balance numbers	1.0	\$450.00	\$450.00
Chen, Justin	Senior	08 Sep 2023	Financial statement support	Review all cross references AA.1 references and Excel workpapers to the appropriate supporting work papers	3.3	\$450.00	\$1,485.00
Eo, Brian Y	Manager	08 Sep 2023	Financial statement support	Update financial statement disclosure	1.2	\$595.00	\$714.00
Gray, Amaya L.	Staff	08 Sep 2023	Financial Statement Support	Update external deck prior to executive review for presentation to J. Block (Celsius)	1.3	\$295.00	\$383.50
Hayes, Taylor	Manager	08 Sep 2023	Financial Statement Support	Update statement of cash flows for cryptocurrency transactions in FY22	3.8	\$595.00	\$2,261.00
Hayes, Taylor	Manager	08 Sep 2023	Financial Statement Support	Update statement of cash flows in FY21 for advance payments	2.1	\$595.00	\$1,249.50

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Lindeman, Ryan P.	Senior	08 Sep 2023	Financial statement support	Update 2022 Financial Statements	1.3	\$450.00	\$585.00
Lindeman, Ryan P.	Senior	08 Sep 2023	Financial statement support	Recreate financial statement tables for proper formatting and presentation to more closely match previous Financial Statements as requested	0.8	\$450.00	\$360.00
MacIntosh, Paul	Partner/Principal	08 Sep 2023	Financial Statement Support	Executive review of investing activities for 2021 cash flows statement.	0.7	\$850.00	\$595.00
MacIntosh, Paul	Partner/Principal	08 Sep 2023	Financial Statement Support	Executive review of changes in operating assets and liabilities for 2021 cash flow statement.	0.7	\$850.00	\$595.00
Quinn, Michael J.	Executive Director	08 Sep 2023	Financial statement support	Executive review of 3.02g Draft - Celsius - Fixed Assets Impairment Summary	0.2	\$850.00	\$170.00
Quinn, Michael J.	Executive Director	08 Sep 2023	Financial statement support	Executive review of 3.06b Draft - Other Receivables Workpaper - FY 2020	0.4	\$850.00	\$340.00
Quinn, Michael J.	Executive Director	08 Sep 2023	Financial statement support	Executive review of 3.11 Draft - Celsius Advance Payments Reconciliation - FY 2022	0.3	\$850.00	\$255.00
Quinn, Michael J.	Executive Director	08 Sep 2023	Financial statement support	Executive review of draft financial statements inclusive of analyses, footnotes, and disclosures	3.6	\$850.00	\$3,060.00
Riley, Sean	Senior Manager	08 Sep 2023	Financial Statement Support	Secondary review of investing activities for 2021 cash flows statement.	2.2	\$695.00	\$1,529.00
Riley, Sean	Senior Manager	08 Sep 2023	Financial Statement Support	Secondary review of changes in operating assets and liabilities for 2021 cash flow statement.	2.1	\$695.00	\$1,459.50
Sun, Kaiyang	Senior Manager	08 Sep 2023	Financial Statement Support	Review cash flows from investing activities for 2021 cash flows	3.4	\$695.00	\$2,363.00
Sun, Kaiyang	Senior Manager	08 Sep 2023	Financial Statement Support	Review trail balance and financial statement line item mapping	2.3	\$695.00	\$1,598.50
Sun, Kaiyang	Senior Manager	08 Sep 2023	Financial Statement Support	Reserach interim financial statements disclosure requirements	2.3	\$695.00	\$1,598.50

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Sun, Kaiyang	Senior Manager	08 Sep 2023	Financial Statement Support	Perform Management Discussion and Anlysis (MD&A) disclosure setup	2.8	\$695.00	\$1,946.00
Zaman, Sabina	Partner/Principal	08 Sep 2023	Financial Statement Support	Executive review of Management Discussion and Anlysis (MD&A) disclosure draft	0.7	\$850.00	\$595.00
Zimmer, Kristin	Manager	08 Sep 2023	Financial Statement Support	Prepare changes in operating assets and liabilities for 2021 cash flows	3.6	\$595.00	\$2,142.00
Zimmer, Kristin	Manager	08 Sep 2023	Financial Statement Support	Prepare investing activities for 2021 cash flows	3.3	\$595.00	\$1,963.50
Zimmer, Kristin	Manager	08 Sep 2023	Financial Statement Support	Prepare financing activities for 2021 cash flows	1.1	\$595.00	\$654.50
Lindeman, Ryan P.	Senior	09 Sep 2023	Financial statement support	Adjust financial statement tables	3.9	\$450.00	\$1,755.00
Lindeman, Ryan P.	Senior	10 Sep 2023	Financial statement support	Continue to adjust financial statement tables	3.4	\$450.00	\$1,530.00
Sun, Kaiyang	Senior Manager	10 Sep 2023	Financial Statement Support	Review financial statements comments provided by engagement partner	2.3	\$695.00	\$1,598.50
Zaman, Sabina	Partner/Principal	10 Sep 2023	Financial Statement Support	Executive review of year end 2022 financial statements	1.1	\$850.00	\$935.00
Zaman, Sabina	Partner/Principal	10 Sep 2023	Financial Statement Support	Executive review of year end 2021 financial statements	0.5	\$850.00	\$425.00
Zaman, Sabina	Partner/Principal	10 Sep 2023	Financial Statement Support	Executive review of year end 2020 financial statements	0.6	\$850.00	\$510.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Zimmer, Kristin	Manager	10 Sep 2023	Financial Statement Support	Respond to Celsius Mining financial statement comments from executives	3.4	\$595.00	\$2,023.00
Zimmer, Kristin	Manager	10 Sep 2023	Financial Statement Support	Reconciling year-end balance sheet, income statement, statement of cash flows, and statement of changes in equity	0.6	\$595.00	\$357.00
Chen, Justin	Senior	11 Sep 2023	Financial statement support	Tie out presentation and footnote of financial statements for interim Word document	1.3	\$450.00	\$585.00
Eo, Brian Y	Manager	11 Sep 2023	Financial statement support	Address partners comments on year-end financial statements	1.1	\$595.00	\$654.50
Eo, Brian Y	Manager	11 Sep 2023	Financial statement support	Update footnote disclosure for each of the financial statement line items associated with liabilities subject to compromise	0.7	\$595.00	\$416.50
Eo, Brian Y	Manager	11 Sep 2023	Financial statement support	Update presentation in the face of the Financial Statements	0.6	\$595.00	\$357.00
Eo, Brian Y	Manager	11 Sep 2023	Financial statement support	Draft interim financial statement - derivative	3.5	\$595.00	\$2,082.50
Eo, Brian Y	Manager	11 Sep 2023	Financial statement support	Draft interim financial statement - fair value measurement	1.3	\$595.00	\$773.50
Eo, Brian Y	Manager	11 Sep 2023	Financial statement support	Draft interim financial statement - related party	2.4	\$595.00	\$1,428.00
Gust, Ryan A.	Manager	11 Sep 2023	Financial statement support	Prepare interim financial statements and financial statement workbook	3.9	\$595.00	\$2,320.50
Gust, Ryan A.	Manager	11 Sep 2023	Financial statement support	Continue to prepare interim financial statements and financial statement workbook	3.6	\$595.00	\$2,142.00
Gust, Ryan A.	Manager	11 Sep 2023	Financial statement support	Review interim Generally Accepted Accounting Principles checklist and update for applicable items	1.1	\$595.00	\$654.50
Lindeman, Ryan P.	Senior	11 Sep 2023	Financial statement support	Respond to review comments on the financial statement formatting	3.1	\$450.00	\$1,395.00
Lindeman, Ryan P.	Senior	11 Sep 2023	Financial statement support	Adjust tables/ formatting on 2022 financial statements	2.9	\$450.00	\$1,305.00
Lipschutz, Jordan D.	Manager	11 Sep 2023	Financial statement support	Email correspondence to P. Hendricks (Celsius) regarding meeting logistics / details for project status calls	0.1	\$595.00	\$59.50
Lipschutz, Jordan D.	Manager	11 Sep 2023	Financial statement support	Updating project financials and reviewing budget to actuals - Day 1	3.8	\$595.00	\$2,261.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
MacIntosh, Paul	Partner/Principal	11 Sep 2023	Financial Statement Support	Executive review of 2021 cash flow adjustments.	0.4	\$850.00	\$340.00
MacIntosh, Paul	Partner/Principal	11 Sep 2023	Financial Statement Support	Executive review of 2021 and 2022 financial statements	0.9	\$850.00	\$765.00
Mhana, Anas	Manager	11 Sep 2023	Financial statement support	Review of the 2021 financial statements	1.9	\$595.00	\$1,130.50
Mhana, Anas	Manager	11 Sep 2023	Financial statement support	Review revisiting audit working papers the conclusion in preparation for discussion with Haines Watt	1.7	\$595.00	\$1,011.50
Quinn, Michael J.	Executive Director	11 Sep 2023	Financial statement support	Financial statement workbook review	0.9	\$850.00	\$765.00
Riley, Sean	Senior Manager	11 Sep 2023	Financial Statement Support	Secondary review of GAAP checklist for 2021 cash flows.	1.4	\$695.00	\$973.00
Riley, Sean	Senior Manager	11 Sep 2023	Financial Statement Support	Secondary review of 2021 cash flow adjustments.	1.9	\$695.00	\$1,320.50
Riley, Sean	Senior Manager	11 Sep 2023	Financial Statement Support	Secondary review of 2021 and 2022 financial statement executive comments.	0.9	\$695.00	\$625.50
Simpson, Rhett	Senior	11 Sep 2023	Financial statement support	Update the presentation throughout the 2022 financial statements	1.1	\$450.00	\$495.00
Simpson, Rhett	Senior	11 Sep 2023	Financial statement support	Address partner comments over the 2022 financial statements	3.9	\$450.00	\$1,755.00
Simpson, Rhett	Senior	11 Sep 2023	Financial statement support	Update the commitments and contingencies and subsequent events footnotes of the interim financial statements	1.8	\$450.00	\$810.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Sun, Kaiyang	Senior Manager	11 Sep 2023	Financial Statement Support	Address internal comments on financial statements from engagement partner	3.3	\$695.00	\$2,293.50
Sun, Kaiyang	Senior Manager	11 Sep 2023	Financial Statement Support	Address internal comments on financial statements from service quality partner	3.1	\$695.00	\$2,154.50
Sun, Kaiyang	Senior Manager	11 Sep 2023	Financial Statement Support	Update presentation in preparation for discussion around Celsius Mining financial statements	2.8	\$695.00	\$1,946.00
Zimmer, Kristin	Manager	11 Sep 2023	Financial Statement Support	Prepare supplemental schedule for 2021 cash flows	1.3	\$595.00	\$773.50
Zimmer, Kristin	Manager	11 Sep 2023	Financial Statement Support	Review generally accepted accounting principals checklist for 2021 statement of cash flow disclosures	3.4	\$595.00	\$2,023.00
Zimmer, Kristin	Manager	11 Sep 2023	Financial Statement Support	Work through differences identified in 2021 cash flows	3.3	\$595.00	\$1,963.50
Chen, Justin	Senior	12 Sep 2023	Financial Statement Support	Meeting to discuss roles and responsibilities for the interim financial statements. EY Attendees: B. Eo, J. Chen, R. Simpson, R. Gust	0.3	\$450.00	\$135.00
Chen, Simon	Senior Manager	12 Sep 2023	Financial statement support	Assist in preparing adjustments required to reconcile net income to operating activities for 2022 cash flows	1.9	\$695.00	\$1,320.50
Eo, Brian Y	Manager	12 Sep 2023	Financial Statement Support	Meeting to discuss roles and responsibilities for the interim financial statements. EY Attendees: B. Eo, J. Chen, R. Simpson, R. Gust	0.3	\$595.00	\$178.50
Eo, Brian Y	Manager	12 Sep 2023	Financial statement support	Continue to draft interim financial statement - related party	1.9	\$595.00	\$1,130.50
Gray, Amaya L.	Staff	12 Sep 2023	Financial statement support	Draft internal status deck for executive review	1.3	\$295.00	\$383.50

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Gray, Amaya L.	Staff	12 Sep 2023	Financial statement support	Review draft of internal status deck	0.8	\$295.00	\$236.00
Gray, Amaya L.	Staff	12 Sep 2023	Financial statement support	Update internal status deck based on J. Lipschutz review	1.6	\$295.00	\$472.00
Gust, Ryan A.	Manager	12 Sep 2023	Financial Statement Support	Meeting to discuss roles and responsibilities for the interim financial statements. EY Attendees: B. Eo, J. Chen, R. Simpson, R. Gust	0.3	\$595.00	\$178.50
Gust, Ryan A.	Manager	12 Sep 2023	Financial statement support	Continue to prepare the interim financial statements	3.9	\$595.00	\$2,320.50
Gust, Ryan A.	Manager	12 Sep 2023	Financial statement support	Review interim Generally Accepted Accounting Principles checklist and update for applicable items	1.8	\$595.00	\$1,071.00
Lindeman, Ryan P.	Senior	12 Sep 2023	Financial statement support	Format 2022 financial statements	2.1	\$450.00	\$945.00
Lipschutz, Jordan D.	Manager	12 Sep 2023	Financial statement support	Email correspondence regarding status / progress on key project milestones and deliverables	0.7	\$595.00	\$416.50
Lipschutz, Jordan D.	Manager	12 Sep 2023	Financial statement support	Review project status deck for client.	1.5	\$595.00	\$892.50
Lipschutz, Jordan D.	Manager	12 Sep 2023	Financial statement support	Reviewing leadership update deck, including key risks / issues and project status - Day 1	1.5	\$595.00	\$892.50
MacIntosh, Paul	Partner/Principal	12 Sep 2023	Financial Statement Support	Executive review of operating assets and liabilities for 2022 cash flows.	0.8	\$850.00	\$680.00
MacIntosh, Paul	Partner/Principal	12 Sep 2023	Financial Statement Support	Executive review of adjustments related to reconcile net income to operating activities for 2022 cash flows.	0.9	\$850.00	\$765.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
MacIntosh, Paul	Partner/Principal	12 Sep 2023	Financial Statement Support	Executive review of cryptocurrency footnote and associated support workbook.	0.6	\$850.00	\$510.00
Riley, Sean	Senior Manager	12 Sep 2023	Financial Statement Support	Secondary review of operating assets and liabilities for 2022 cash flows.	2.3	\$695.00	\$1,598.50
Riley, Sean	Senior Manager	12 Sep 2023	Financial Statement Support	Secondary review of adjustments related to reconcile net income to operating activities for 2022 cash flows.	2.6	\$695.00	\$1,807.00
Riley, Sean	Senior Manager	12 Sep 2023	Financial Statement Support	Secondary review of cryptocurrency footnote and associated support workbook.	0.9	\$695.00	\$625.50
Shimoni, Avri	Senior Manager	12 Sep 2023	Financial statement support	Continue to review revisit audit working papers the conclusion in preparation for discussion with Haines Watt	2.4	\$695.00	\$1,668.00
Simpson, Rhett	Senior	12 Sep 2023	Financial Statement Support	Meeting to discuss roles and responsibilities for the interim financial statements. EY Attendees: B. Eo, J. Chen, R. Simpson, R. Gust	0.3	\$450.00	\$135.00
Simpson, Rhett	Senior	12 Sep 2023	Financial statement support	Update the commitments and contingencies and subsequent events supporting files of the interim financial statements	1.1	\$450.00	\$495.00
Simpson, Rhett	Senior	12 Sep 2023	Financial statement support	Update the organization and liquidity footnotes of the interim financial statements	2.2	\$450.00	\$990.00
Simpson, Rhett	Senior	12 Sep 2023	Financial statement support	Compilation of the underlying interim financial statements spreadsheet.	3.7	\$450.00	\$1,665.00
Sun, Kaiyang	Senior Manager	12 Sep 2023	Financial Statement Support	Update the income taxes footnote disclosures	2.2	\$695.00	\$1,529.00
Sun, Kaiyang	Senior Manager	12 Sep 2023	Financial Statement Support	Updates to various sections of the Chapter 11 filing footnote based on review of consolidated analysis from the team	2.7	\$695.00	\$1,876.50
Sun, Kaiyang	Senior Manager	12 Sep 2023	Financial Statement Support	Update underlying supporting documents for 2021 advance payment for statements of cash flow	3.2	\$695.00	\$2,224.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Sun, Kaiyang	Senior Manager	12 Sep 2023	Financial Statement Support	Update underlying supporting documents for fixed assets for 2021 cash flow support	2.9	\$695.00	\$2,015.50
Sun, Kaiyang	Senior Manager	12 Sep 2023	Financial Statement Support	Update underlying supporting documents for crypto payment for 2021 cash flow support	2.7	\$695.00	\$1,876.50
Zaman, Sabina	Partner/Principal	12 Sep 2023	Financial Statement Support	Executive review of the income taxes footnote disclosures	1.2	\$850.00	\$1,020.00
Zaman, Sabina	Partner/Principal	12 Sep 2023	Financial Statement Support	Executive review of Chapter 11 filing footnote	1.7	\$850.00	\$1,445.00
Zimmer, Kristin	Manager	12 Sep 2023	Financial Statement Support	Prepare adjustments required to reconcile net income to operating activities for 2022 cash flows	3.8	\$595.00	\$2,261.00
Zimmer, Kristin	Manager	12 Sep 2023	Financial Statement Support	Prepare changes in operating assets and liabilities for 2022 cash flows	3.3	\$595.00	\$1,963.50
Zimmer, Kristin	Manager	12 Sep 2023	Financial Statement Support	Update crypto footnote tie out in financial statement support workbook	0.9	\$595.00	\$535.50
Barda, Eli	Partner/Principal	13 Sep 2023	Financial Statement Support	Continuation of preparation regarding the materials and explanations we were asked to provide Haines Watt in relation with the 2021 audit. EY Attendees: E.Barda, A.Mhana, A.Shimoni.	0.5	\$850.00	\$425.00
Chen, Justin	Senior	13 Sep 2023	Financial Statement Support	High Level Overview of Management Discussion & Analysis (MD&A) and division of labor EY Attendees: A. Kryva, B. Suarez, C. Lin, D. Horn, J. Chen, K. Sun, R. Gust, S. Zaman, S. Riley, Y. Toh	0.9	\$450.00	\$405.00
Chen, Justin	Senior	13 Sep 2023	Financial statement support	Pulling US Bitcoin Corp Management Discussion and Analysis (MD&A) and Celsius Financial Statements as examples	0.8	\$450.00	\$360.00
Chen, Simon	Senior Manager	13 Sep 2023	Financial statement support	Assist in preparing financing activities for 2022 cash flows	1.1	\$695.00	\$764.50
Eo, Brian Y	Manager	13 Sep 2023	Financial statement support	Draft interim financial statement - Chapter 11	1.7	\$595.00	\$1,011.50
Eo, Brian Y	Manager	13 Sep 2023	Financial statement support	Interim financial statement reporting period analysis	2.2	\$595.00	\$1,309.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Gray, Amaya L.	Staff	13 Sep 2023	Financial statement support	Draft internal financials deck for executive review	0.6	\$295.00	\$177.00
Gray, Amaya L.	Staff	13 Sep 2023	Financial statement support	Update internal financials deck for status report based on executive review	1.2	\$295.00	\$354.00
Gray, Amaya L.	Staff	13 Sep 2023	Financial statement support	Review updated internal financials deck for status report	0.7	\$295.00	\$206.50
Gray, Amaya L.	Staff	13 Sep 2023	Financial statement support	Review client fees incurred to-date and overall financials	1.3	\$295.00	\$383.50
Gray, Amaya L.	Staff	13 Sep 2023	Financial statement support	Update client fees incurred to-date and overall financials	1.2	\$295.00	\$354.00
Gust, Ryan A.	Manager	13 Sep 2023	Financial Statement Support	High Level Overview of Management Discussion & Analysis (MD&A) and division of labor EY Attendees: A. Kryva, B. Suarez, C. Lin, D. Horn, J. Chen, K. Sun, R. Gust, S. Zaman, S. Riley, Y. Toh	0.9	\$595.00	\$535.50
Gust, Ryan A.	Manager	13 Sep 2023	Financial statement support	Walkthrough 2021 investments in cash flows	0.5	\$595.00	\$297.50
Hayes, Taylor	Manager	13 Sep 2023	Financial Statement Support	Review fixed assets / crypto footnotes for FY23 quarterly disclosures	0.7	\$595.00	\$416.50
Horn, David	Executive Director	13 Sep 2023	Financial statement support	High Level Overview of Management Discussion & Analysis (MD&A) and division of labor EY Attendees: A. Kryva, B. Suarez, C. Lin, D. Horn, J. Chen, K. Sun, R. Gust, S. Zaman, S. Riley, Y. Toh	0.9	\$850.00	\$765.00
Kryva, Anastasiya	Senior	13 Sep 2023	Financial Statement Support	High Level Overview of Management Discussion & Analysis (MD&A) and division of labor EY Attendees: A. Kryva, B. Suarez, C. Lin, D. Horn, J. Chen, K. Sun, R. Gust, S. Zaman, S. Riley, Y. Toh	0.9	\$450.00	\$405.00
Lin, Caleb	Senior Manager	13 Sep 2023	Financial statement support	High Level Overview of Management Discussion & Analysis (MD&A) and division of labor EY Attendees: A. Kryva, B. Suarez, C. Lin, D. Horn, J. Chen, K. Sun, R. Gust, S. Zaman, S. Riley, Y. Toh	0.9	\$695.00	\$625.50
Lindeman, Ryan P.	Senior	13 Sep 2023	Financial statement support	Continue to format financial statement tables	1.3	\$450.00	\$585.00
Lindeman, Ryan P.	Senior	13 Sep 2023	Financial statement support	Include cash flow statement to 2022 financial statements	1.3	\$450.00	\$585.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Lipschutz, Jordan D.	Manager	13 Sep 2023	Financial statement support	Continue to make updates to the project financials and reviewing budget to actuals - Day 2	2.1	\$595.00	\$1,249.50
Lipschutz, Jordan D.	Manager	13 Sep 2023	Financial statement support	Review project status deck for client - Day 2	3.6	\$595.00	\$2,142.00
Lipschutz, Jordan D.	Manager	13 Sep 2023	Financial statement support	Review leadership update deck, including key risks / issues and project status - Day 2	3.3	\$595.00	\$1,963.50
Mhana, Anas	Manager	13 Sep 2023	Financial Statement Support	Continuation of preparation regarding the materials and explanations we were asked to provide Haines Watt in relation with the 2021 audit. EY Attendees: E.Barda, A.Mhana, A.Shimoni.	0.5	\$595.00	\$297.50
Riley, Sean	Senior Manager	13 Sep 2023	Financial Statement Support	High Level Overview of Management Discussion & Analysis (MD&A) and division of labor EY Attendees: A. Kryva, B. Suarez, C. Lin, D. Horn, J. Chen, K. Sun, R. Gust, S. Zaman, S. Riley, Y. Toh	0.9	\$695.00	\$625.50
Shimoni, Avri	Senior Manager	13 Sep 2023	Financial Statement Support	Continuation of preparation regarding the materials and explanations we were asked to provide Haines Watt in relation with the 2021 audit. EY Attendees: E.Barda, A.Mhana, A.Shimoni.	0.5	\$695.00	\$347.50
Simpson, Rhett	Senior	13 Sep 2023	Financial statement support	Updating the balance sheet, income statement and statement of equity for the interim financial statements	3.8	\$450.00	\$1,710.00
Simpson, Rhett	Senior	13 Sep 2023	Financial statement support	Update out the contingencies and subsequent events sections of the interim Generally Accepted Accounting Principles (GAAP) checklist.	1.8	\$450.00	\$810.00
Simpson, Rhett	Senior	13 Sep 2023	Financial statement support	Research the periods to be presented in the footnotes of the financial statements and other required disclosures	1.9	\$450.00	\$855.00
Suarez, Ben	Senior Manager	13 Sep 2023	Financial Statement Support	High Level Overview of Management Discussion & Analysis (MD&A) and division of labor EY Attendees: A. Kryva, B. Suarez, C. Lin, D. Horn, J. Chen, K. Sun, R. Gust, S. Zaman, S. Riley, Y. Toh	0.9	\$695.00	\$625.50

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Sun, Kaiyang	Senior Manager	13 Sep 2023	Financial Statement Support	High Level Overview of Management Discussion & Analysis (MD&A) and division of labor EY Attendees: A. Kryva, B. Suarez, C. Lin, D. Horn, J. Chen, K. Sun, R. Gust, S. Zaman, S. Riley, Y. Toh	0.9	\$695.00	\$625.50
Sun, Kaiyang	Senior Manager	13 Sep 2023	Financial Statement Support	Identify and resolved breaks for cash flow statement related to related party loans 2021	3.3	\$695.00	\$2,293.50
Sun, Kaiyang	Senior Manager	13 Sep 2023	Financial Statement Support	Identify and resolve breaks for cash flow statement related to related party loans 2022	3.1	\$695.00	\$2,154.50
Sun, Kaiyang	Senior Manager	13 Sep 2023	Financial Statement Support	Identify and resolve breaks for cash flow statement related to income taxes	3.1	\$695.00	\$2,154.50
Toh, Yvonne	Manager	13 Sep 2023	Financial Statement Support	High Level Overview of Management Discussion & Analysis (MD&A) and division of labor EY Attendees: A. Kryva, B. Suarez, C. Lin, D. Horn, J. Chen, K. Sun, R. Gust, S. Zaman, S. Riley, Y. Toh	0.9	\$595.00	\$535.50
Zaman, Sabina	Partner/Principal	13 Sep 2023	Financial Statement Support	High Level Overview of Management Discussion & Analysis (MD&A) and division of labor EY Attendees: A. Kryva, B. Suarez, C. Lin, D. Horn, J. Chen, K. Sun, R. Gust, S. Zaman, S. Riley, Y. Toh	0.9	\$850.00	\$765.00
Zimmer, Kristin	Manager	13 Sep 2023	Financial Statement Support	Prepare investing activities for 2022 cash flows	3.7	\$595.00	\$2,201.50
Zimmer, Kristin	Manager	13 Sep 2023	Financial Statement Support	Prepare financing activities for 2022 cash flows	3.1	\$595.00	\$1,844.50
Zimmer, Kristin	Manager	13 Sep 2023	Financial Statement Support	Update equipment footnote tie out in financial statement support workbook	1.2	\$595.00	\$714.00
Beattie, Steve	Partner/Principal	14 Sep 2023	Financial statement support	Meeting to discuss project status, key risks / issues, and outstanding items with leadership EY Attendees: S. Beattie, S. Riley, A. Mhana, A. Shimoni, J. Hill	0.5	\$850.00	\$425.00
Chen, Justin	Senior	14 Sep 2023	Financial statement support	Draft Management Discussion and Analysis (MD&A) 2022 year end within word financial statements document	3.2	\$450.00	\$1,440.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Corwin, Eric J.	Senior Manager	14 Sep 2023	Financial Statement Support	Meeting to discuss Celsius Management Discussion and Analysis (MD&A) drafting EY Attendees: E. Corwin, A. Lampert, R. Gust	0.9	\$695.00	\$625.50
Eo, Brian Y	Manager	14 Sep 2023	Financial statement support	Review 363 sales agreement analysis	1.2	\$595.00	\$714.00
Eo, Brian Y	Manager	14 Sep 2023	Financial statement support	Review year-end financial statement	3.6	\$595.00	\$2,142.00
Gray, Amaya L.	Staff	14 Sep 2023	Financial Statement Support	Draft external status deck for secondary review prior to presentation to J. Block (Celsius) based on updates from team members	2.1	\$295.00	\$619.50
Gray, Amaya L.	Staff	14 Sep 2023	Financial Statement Support	Update bi weekly financials to provide J. Block (Celsius) based on feedback from internal reviews	1.2	\$295.00	\$354.00
Gray, Amaya L.	Staff	14 Sep 2023	Financial Statement Support	Draft bi weekly financials deck in preparation for financials discussion with J. Block (Celsius) subject to internal review	0.9	\$295.00	\$265.50
Gray, Amaya L.	Staff	14 Sep 2023	Financial Statement Support	Update financials deck for J. Block (Celsius) review	1.1	\$295.00	\$324.50
Gray, Amaya L.	Staff	14 Sep 2023	Financial statement support	Update financials deck for internal view prior to client review	1.4	\$295.00	\$413.00
Gray, Amaya L.	Staff	14 Sep 2023	Financial Statement Support	Compile team updates to external deck for J. Block (Celsius) review	0.6	\$295.00	\$177.00
Gray, Amaya L.	Staff	14 Sep 2023	Financial Statement Support	Update external status report deck for J. Block (Celsius) review	0.9	\$295.00	\$265.50
Gray, Amaya L.	Staff	14 Sep 2023	Financial Statement Support	Review updates to external status report deck for J. Block (Celsius) review	0.8	\$295.00	\$236.00
Gust, Ryan A.	Manager	14 Sep 2023	Financial Statement Support	Meeting to discuss Celsius Management Discussion and Analysis (MD&A) drafting EY Attendees: E. Corwin, A. Lampert, R. Gust	0.9	\$595.00	\$535.50
Hayes, Taylor	Manager	14 Sep 2023	Financial Statement Support	Finalize statement of cash flows for FY22 / 21	2.8	\$595.00	\$1,666.00
Hill, Jeff	Partner/Principal	14 Sep 2023	Financial statement support	Meeting to discuss project status, key risks / issues, and outstanding items with leadership EY Attendees: S. Beattie, S. Riley, A. Mhana, A. Shimoni, J. Hill	0.5	\$850.00	\$425.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Lampert, Abery L.	Staff	14 Sep 2023	Financial Statement Support	Meeting to discuss Celsius Management Discussion and Analysis (MD&A) drafting EY Attendees: E. Corwin, A. Lampert, R. Gust	0.9	\$295.00	\$265.50
Lindeman, Ryan P.	Senior	14 Sep 2023	Financial statement support	Continue to update 2022 financial statements	1.9	\$450.00	\$855.00
Lindeman, Ryan P.	Senior	14 Sep 2023	Financial statement support	Update 2022 cash flow statement and tax footnotes	1.2	\$450.00	\$540.00
Lipschutz, Jordan D.	Manager	14 Sep 2023	Financial statement support	Review first biweekly financials update of September deck that is shared with J. Block (Celsius) - Day 1	3.8	\$595.00	\$2,261.00
Lipschutz, Jordan D.	Manager	14 Sep 2023	Financial statement support	Update financials update deck that is shared with J. Block (Celsius) on a biweekly basis	0.7	\$595.00	\$416.50
Mhana, Anas	Manager	14 Sep 2023	Financial statement support	Meeting to discuss project status, key risks / issues, and outstanding items with leadership EY Attendees: S. Beattie, S. Riley, A. Mhana, A. Shimoni, J. Hill	0.5	\$595.00	\$297.50
Riley, Sean	Senior Manager	14 Sep 2023	Financial Statement Support	Meeting to discuss project status, key risks / issues, and outstanding items with leadership EY Attendees: S. Beattie, S. Riley, A. Mhana, A. Shimoni, J. Hill	0.5	\$695.00	\$347.50
Simpson, Rhett	Senior	14 Sep 2023	Financial statement support	Foot and cross foot all tables in the 2022 financial statements	2.4	\$450.00	\$1,080.00
Simpson, Rhett	Senior	14 Sep 2023	Financial statement support	Review underlying support and leaving comments in the 2022 financial statements and due to related parties footnotes	3.2	\$450.00	\$1,440.00
Simpson, Rhett	Senior	14 Sep 2023	Financial statement support	Review the underlying excel workbook for accuracy and conciseness for the 2022 financial statements	0.9	\$450.00	\$405.00
Simpson, Rhett	Senior	14 Sep 2023	Financial statement support	Research guidance for the thresholds needed for an asset to be broken into its own financial statement line item and disclosure	1.3	\$450.00	\$585.00
Sun, Kaiyang	Senior Manager	14 Sep 2023	Financial Statement Support	Identify and resolve breaks for cash flow statement related to advance payment transfers	3.2	\$695.00	\$2,224.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Sun, Kaiyang	Senior Manager	14 Sep 2023	Financial Statement Support	Identify and resolve breaks for cash flow statement related to fixed asset impairment	3.2	\$695.00	\$2,224.00
Sun, Kaiyang	Senior Manager	14 Sep 2023	Financial Statement Support	Update financial statements presentation based on updated Trial Balance	3.5	\$695.00	\$2,432.50
Sun, Kaiyang	Senior Manager	14 Sep 2023	Financial Statement Support	Update financial statements footnote disclosures based on updated Trial Balance	2.8	\$695.00	\$1,946.00
Zimmer, Kristin	Manager	14 Sep 2023	Financial Statement Support	Prepare supplemental schedule for 2022 cash flows	3.1	\$595.00	\$1,844.50
Zimmer, Kristin	Manager	14 Sep 2023	Financial Statement Support	Review updates to tax numbers in financial statement support workbook	3.8	\$595.00	\$2,261.00
Zimmer, Kristin	Manager	14 Sep 2023	Financial Statement Support	Review updates tax numbers in financial statements	1.1	\$595.00	\$654.50
Shimoni, Avri	Senior Manager	14 Sep 2023	Financial statement support	Meeting to discuss project status, key risks / issues, and outstanding items with leadership EY Attendees: S. Beattie, S. Riley, A. Mhana, A. Shimoni, J. Hill	0.5	\$695.00	\$347.50
Chen, Justin	Senior	15 Sep 2023	Financial statement support	Update Management Discussion and Analysis (MD&A) final year end, including updates to trial balance numbers	2.3	\$450.00	\$1,035.00
Chen, Justin	Senior	15 Sep 2023	Financial statement support	Adjustments to the Management Discussion and Analysis (MD&A) Interim, including updates to the trial balance numbers	3.9	\$450.00	\$1,755.00
Eo, Brian Y	Manager	15 Sep 2023	Financial statement support	Update interim financial statement	3.3	\$595.00	\$1,963.50
Gray, Amaya L.	Staff	15 Sep 2023	Financial Statement Support	Meeting to update status deck prior to presentation to J. Block EY Attendees: A. Lampert, J. Lipschutz, A. Gray, S. Riley	0.4	\$295.00	\$118.00
Gray, Amaya L.	Staff	15 Sep 2023	Financial Statement Support	Update external deck for update to J. Block (Celsius) around engagement	0.7	\$295.00	\$206.50
Gray, Amaya L.	Staff	15 Sep 2023	Financial statement support	Review feedback around external deck	0.4	\$295.00	\$118.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Gust, Ryan A.	Manager	15 Sep 2023	Financial statement support	Review audit sample support	2.7	\$595.00	\$1,606.50
Gust, Ryan A.	Manager	15 Sep 2023	Financial statement support	Prepare audit sample support	1.9	\$595.00	\$1,130.50
Lampert, Abery L.	Staff	15 Sep 2023	Financial Statement Support	Meeting to update status deck prior to presentation to J. Block EY Attendees: A. Lampert, J. Lipschutz, A. Gray, S. Riley	0.4	\$295.00	\$118.00
Lipschutz, Jordan D.	Manager	15 Sep 2023	Financial Statement Support	Meeting to update status deck prior to presentation to J. Block EY Attendees: A. Lampert, J. Lipschutz, A. Gray, S. Riley	0.4	\$595.00	\$238.00
Lipschutz, Jordan D.	Manager	15 Sep 2023	Financial statement support	Continue to review financials update deck that is shared with J. Block (Celsius) - Day 2	3.1	\$595.00	\$1,844.50
Lipschutz, Jordan D.	Manager	15 Sep 2023	Financial statement support	Update first bi weekly financials update deck of September that is shared with J. Block (Celsius) on a biweekly basis	3.4	\$595.00	\$2,023.00
Lipschutz, Jordan D.	Manager	15 Sep 2023	Financial statement support	Email correspondence with J. Block (Celsius) regarding financials update deck	0.1	\$595.00	\$59.50
MacIntosh, Paul	Partner/Principal	15 Sep 2023	Financial Statement Support	Executive review of supplemental schedule for 2022 cash flow statement.	0.4	\$850.00	\$340.00
MacIntosh, Paul	Partner/Principal	15 Sep 2023	Financial Statement Support	Executive review of financial activities for 2022 cash flow statement.	0.7	\$850.00	\$595.00
MacIntosh, Paul	Partner/Principal	15 Sep 2023	Financial Statement Support	Executive review of investing activities for 2022 cash flows statement.	0.8	\$850.00	\$680.00
Quinn, Michael J.	Executive Director	15 Sep 2023	Financial statement support	Executive review of 3.15 IPO costs	0.2	\$850.00	\$170.00
Quinn, Michael J.	Executive Director	15 Sep 2023	Financial statement support	Executive review of 3.16 Draft FY22 vs FY21	0.1	\$850.00	\$85.00
Quinn, Michael J.	Executive Director	15 Sep 2023	Financial statement support	Executive review of 3.16a Draft Q422 vs Q322	0.1	\$850.00	\$85.00
Quinn, Michael J.	Executive Director	15 Sep 2023	Financial statement support	Executive review of 3.16b Draft Celsius Materiality	0.1	\$850.00	\$85.00
Quinn, Michael J.	Executive Director	15 Sep 2023	Financial statement support	Executive review of 3.17 Energy block purchase	0.2	\$850.00	\$170.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Quinn, Michael J.	Executive Director	15 Sep 2023	Financial statement support	Executive review of 4.03 MEESA memo	0.3	\$850.00	\$255.00
Quinn, Michael J.	Executive Director	15 Sep 2023	Financial statement support	Executive review of 4.02 Celsius Constallation	0.5	\$850.00	\$425.00
Riley, Sean	Senior Manager	15 Sep 2023	Financial Statement Support	Meeting to update status deck prior to presentation to J. Block EY Attendees: A. Lampert, J. Lipschutz, A. Gray, S. Riley	0.4	\$695.00	\$278.00
Riley, Sean	Senior Manager	15 Sep 2023	Financial Statement Support	Secondary review of supplemental schedule for 2022 cash flow statement.	2.3	\$695.00	\$1,598.50
Riley, Sean	Senior Manager	15 Sep 2023	Financial Statement Support	Secondary review of financial activities for 2022 cash flow statement.	1.7	\$695.00	\$1,181.50
Riley, Sean	Senior Manager	15 Sep 2023	Financial Statement Support	Secondary review of investing activities for 2022 cash flows statement.	2.2	\$695.00	\$1,529.00
Simpson, Rhett	Senior	15 Sep 2023	Financial statement support	Update the 2022 financial statements and 2023 interim financial statements for the tentative Core Scientific settlement	1.3	\$450.00	\$585.00
Simpson, Rhett	Senior	15 Sep 2023	Financial statement support	Research guidance for loss contingencies disclosure requirements	1.4	\$450.00	\$630.00
Simpson, Rhett	Senior	15 Sep 2023	Financial statement support	Review the underlying excel workbook for accuracy and conciseness for the 2023 interim financial statements	0.4	\$450.00	\$180.00
Sun, Kaiyang	Senior Manager	15 Sep 2023	Financial Statement Support	Update supporting documentation for fixed assets within the financial statements workbook	2.1	\$695.00	\$1,459.50
Sun, Kaiyang	Senior Manager	15 Sep 2023	Financial Statement Support	Update supporting documentation for cash flow within the financial statements workbook	3.2	\$695.00	\$2,224.00
Eo, Brian Y	Manager	18 Sep 2023	Financial statement support	Update interim financial satement disclosures	3.7	\$595.00	\$2,201.50
Eo, Brian Y	Manager	18 Sep 2023	Financial statement support	Review interim General Accounting Accepted Principals checklist	1.1	\$595.00	\$654.50
Gray, Amaya L.	Staff	18 Sep 2023	Financial statement support	Review client fees incurred to-date and overall financials for the current week	0.7	\$295.00	\$206.50
Gray, Amaya L.	Staff	18 Sep 2023	Financial statement support	Update client fees incurred to-date and overall financials report for biweekly update to provide to J. Block (Celsius)	1.4	\$295.00	\$413.00
Gust, Ryan A.	Manager	18 Sep 2023	Financial statement support	Review status of Interim Financial Statements and flux analysis	0.6	\$595.00	\$357.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Lindeman, Ryan P.	Senior	18 Sep 2023	Financial statement support	Complete flux analysis for 2021 vs 2022 financial statements	3.1	\$450.00	\$1,395.00
MacIntosh, Paul	Partner/Principal	18 Sep 2023	Financial statement support	Executive review of financial statement mapping in 2022 workbook.	0.4	\$850.00	\$340.00
MacIntosh, Paul	Partner/Principal	18 Sep 2023	Financial statement support	Executive review of 2021 and 2022 financial statement footnote support - loans.	0.6	\$850.00	\$510.00
MacIntosh, Paul	Partner/Principal	18 Sep 2023	Financial statement support	Executive review of 2021 and 2022 financial statement footnote support - leases.	0.3	\$850.00	\$255.00
MacIntosh, Paul	Partner/Principal	18 Sep 2023	Financial statement support	Executive review of 2021 and 2022 financial statement footnote support - liabilities subject to compromise.	0.8	\$850.00	\$680.00
Quinn, Michael J.	Executive Director	18 Sep 2023	Financial statement support	Executive review of argo profit sharing rec	0.2	\$850.00	\$170.00
Quinn, Michael J.	Executive Director	18 Sep 2023	Financial statement support	Executive review of 4.05 Long lived asset impairment memo	0.6	\$850.00	\$510.00
Riley, Sean	Senior Manager	18 Sep 2023	Financial statement support	Secondary review of financial statement mapping in 2022 workbook.	1.3	\$695.00	\$903.50
Riley, Sean	Senior Manager	18 Sep 2023	Financial statement support	Secondary review of 2021 and 2022 financial statement footnote support - loans.	1.8	\$695.00	\$1,251.00
Riley, Sean	Senior Manager	18 Sep 2023	Financial statement support	Secondary review of 2021 and 2022 financial statement footnote support - leases.	1.2	\$695.00	\$834.00
Riley, Sean	Senior Manager	18 Sep 2023	Financial statement support	Secondary review of 2021 and 2022 financial statement footnote support - liabilities subject to compromise.	3.1	\$695.00	\$2,154.50
Simpson, Rhett	Senior	18 Sep 2023	Financial statement support	Provide commentary over the interim Generally Accepted Accounting Principles (GAAP) checklist for the presentation and accounting changes sections	2.9	\$450.00	\$1,305.00
Simpson, Rhett	Senior	18 Sep 2023	Financial statement support	Provide commentary over the interim Generally Accepted Accounting Principles (GAAP) checklist for the consolidation, fair value measurement and securities sections	3.1	\$450.00	\$1,395.00
Zimmer, Kristin	Manager	18 Sep 2023	Financial Statement Support	Review financial statement mapping tabs in 2022 financial statement support workbook	3.3	\$595.00	\$1,963.50
Zimmer, Kristin	Manager	18 Sep 2023	Financial Statement Support	Review financial statement footnote tabs in 2022 financial statement support workbook	2.9	\$595.00	\$1,725.50

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Gray, Amaya L.	Staff	19 Sep 2023	Financial statement support	Update client fees incurred to-date and overall financials through 9/15 for weekly updates to executive leadership as well as preparation for J. Block (Celsius) review	2.4	\$295.00	\$708.00
Gray, Amaya L.	Staff	19 Sep 2023	Financial statement support	Draft internal status report deck around updates and timeline of project for executive review	0.7	\$295.00	\$206.50
Horn, David	Executive Director	19 Sep 2023	Financial Statement Support	Meeting to discuss Management Discussions and Analysis (MD&A) requirements EY Attendees: R. Gust, D. Horn, S. Riley	0.2	\$850.00	\$170.00
Lindeman, Ryan P.	Senior	19 Sep 2023	Financial statement support	Adjust management discussion and analysis for 2022	2.7	\$450.00	\$1,215.00
Lindeman, Ryan P.	Senior	19 Sep 2023	Financial statement support	Update adjustments to management discussion and analysis for 2022	2.6	\$450.00	\$1,170.00
Lindeman, Ryan P.	Senior	19 Sep 2023	Financial statement support	Complete flux analysis for 2020 vs 2021 financial statements	2.4	\$450.00	\$1,080.00
Lindeman, Ryan P.	Senior	19 Sep 2023	Financial statement support	Adjust financial statements workbook 2022	1.8	\$450.00	\$810.00
MacIntosh, Paul	Partner/Principal	19 Sep 2023	Financial Statement Support	Executive review of 2021 cash flows tie out support.	0.4	\$850.00	\$340.00
MacIntosh, Paul	Partner/Principal	19 Sep 2023	Financial Statement Support	Executive review of 2022 cash flows tie out support.	0.6	\$850.00	\$510.00
MacIntosh, Paul	Partner/Principal	19 Sep 2023	Financial Statement Support	Executive review of cash flow statement updates based of external audit comments.	0.7	\$850.00	\$595.00
MacIntosh, Paul	Partner/Principal	19 Sep 2023	Financial Statement Support	Executive review of 2021 and 2022 financial statement updates based on external audit comments.	0.7	\$850.00	\$595.00
Mhana, Anas	Manager	19 Sep 2023	Financial Statement Support	Discussions and preparation, internally within the audit team and with Professional Practice Department regarding the materials and explanations we were asked to provide Haines Watt in relation with the 2021 audit. EY Attendees: A.Mhana, A.Shimoni.	0.8	\$595.00	\$476.00
Riley, Sean	Senior Manager	19 Sep 2023	Financial Statement Support	Meeting to discuss MD&A requirements EY Attendees: R. Gust, D. Horn, S. Riley	0.2	\$695.00	\$139.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Riley, Sean	Senior Manager	19 Sep 2023	Financial Statement Support	Secondary review of 2021 cash flows tie out support.	1.1	\$695.00	\$764.50
Riley, Sean	Senior Manager	19 Sep 2023	Financial Statement Support	Secondary review of 2022 cash flows tie out support.	1.4	\$695.00	\$973.00
Riley, Sean	Senior Manager	19 Sep 2023	Financial Statement Support	Secondary review of cash flow statement updates based of external audit comments.	2.1	\$695.00	\$1,459.50
Riley, Sean	Senior Manager	19 Sep 2023	Financial Statement Support	Secondary review of 2021 and 2022 financial statement updates based on external audit comments.	2.2	\$695.00	\$1,529.00
Shimoni, Avri	Senior Manager	19 Sep 2023	Financial Statement Support	Discussions and preparation, internally within the audit team and with Professional Practice Department regarding the materials and explanations we were asked to provide HW in relation with the 2021 audit. EY Attendees: A.Mhana, A.Shimoni.	0.8	\$695.00	\$556.00
Simpson, Rhett	Senior	19 Sep 2023	Financial statement support	Provide commentary over the interim Generally Accepted Accounting Principles (GAAP) checklist for the financial instruments and financial receivables sections	3.7	\$450.00	\$1,665.00
Simpson, Rhett	Senior	19 Sep 2023	Financial statement support	Provide commentary over the interim Generally Accepted Accounting Principles (GAAP) checklist for the crypto-asset, off-balance sheet credit exposure and going concern sections	2.9	\$450.00	\$1,305.00
Simpson, Rhett	Senior	19 Sep 2023	Financial statement support	Provide commentary over the interim Generally Accepted Accounting Principles (GAAP) checklist for the leases and revenue sections	0.7	\$450.00	\$315.00
Zaman, Sabina	Partner/Principal	19 Sep 2023	Financial Statement Support	Executive review of 2021 and 2022 financial statement updates based on external audit comments.	1.6	\$850.00	\$1,360.00
Zimmer, Kristin	Manager	19 Sep 2023	Financial Statement Support	Prepare 2022 statement of cash flows tie out	2.1	\$595.00	\$1,249.50
Zimmer, Kristin	Manager	19 Sep 2023	Financial Statement Support	Prepare 2021 statement of cash flows tie out	1.2	\$595.00	\$714.00
Barda, Eli	Partner/Principal	20 Sep 2023	Financial Statement Support	Discussions and preparation, internally within the audit team and with Professional Practice Department regarding the materials and explanations we were asked to provide Haines Watt in relation with the 2021 audit. EY Attendees: E.Barda, A.Mhana, A.Shimoni.	1.5	\$850.00	\$1,275.00
Eo, Brian Y	Manager	20 Sep 2023	Financial statement support	Address comments in interim financial statement document	3.4	\$595.00	\$2,023.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Gotlieb,Itai	Partner/Principal	20 Sep 2023	Financial Statement Support	Discussions internally within the audit team and with Professional Practice Department regarding the materials and explanations we were asked to provide Haines Watt in relation with the 2021 audit. EY Attendees: E.Barda, A.Mhana, A.Shimoni, I.Gotilib	0.5	\$850.00	\$425.00
Gray, Amaya L.	Staff	20 Sep 2023	Financial Statement Support	Draft external status report deck for executive review prior to discussion with J. Block (Celsius)	0.6	\$295.00	\$177.00
Gust, Ryan A.	Manager	20 Sep 2023	Financial statement support	Review the 2023 Interim financial statements	3.9	\$595.00	\$2,320.50
Lindeman, Ryan P.	Senior	20 Sep 2023	Financial statement support	Adjust management discussion and analysis for 2021	3.8	\$450.00	\$1,710.00
Shimoni, Avri	Senior Manager	20 Sep 2023	Financial Statement Support	Discussions and preparation, internally within the audit team and with Professional Practice Department regarding the materials and explanations we were asked to provide Haines Watt in relation with the 2021 audit. EY Attendees: E.Barda, A.Mhana, A.Shimoni.	1.5	\$695.00	\$1,042.50
Shimoni, Avri	Senior Manager	20 Sep 2023	Financial Statement Support	Discussions internally within the audit team and with Professional Practice Department regarding the materials and explanations we were asked to provide Haines Watt in relation with the 2021 audit. EY Attendees: E.Barda, A.Mhana, A.Shimoni, I.Gotilib	0.5	\$695.00	\$347.50
Simpson, Rhett	Senior	20 Sep 2023	Financial statement support	Update the interim financial statement underlying support for the latest Q2 2023 trial balance	2.1	\$450.00	\$945.00
Simpson, Rhett	Senior	20 Sep 2023	Financial statement support	Update the interim financial statements underlying support for the latest Q1 2023 trial balance	1.7	\$450.00	\$765.00
Simpson, Rhett	Senior	20 Sep 2023	Financial statement support	Update the interim financial statements underlying support for the latest Q4 2022 trial balance	1.8	\$450.00	\$810.00
Simpson, Rhett	Senior	20 Sep 2023	Financial Statement Support	Continue to update the interim financial statement underlying support for the latest Q2 2023 trial balance	0.2	\$450.00	\$90.00
Simpson, Rhett	Senior	20 Sep 2023	Financial statement support	Update the interim financial statement shell for the latest balances	1.9	\$450.00	\$855.00
Simpson, Rhett	Senior	20 Sep 2023	Financial statement support	Address senior manager comments over the 2023 interim financial statements	0.7	\$450.00	\$315.00
Zimmer, Kristin	Manager	20 Sep 2023	Financial Statement Support	Reviewing updates to interim financial statement numbers based on latest trial balance	1.3	\$595.00	\$773.50

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Zimmer, Kristin	Manager	20 Sep 2023	Financial Statement Support	Prepare updates to statement of cash flows based on audit comments	2.8	\$595.00	\$1,666.00
Barda, Eli	Partner/Principal	21 Sep 2023	Financial Statement Support	Meeting to discuss key risks / issues, project status, and dependencies. EY Attendees: A. Mhana, A. Shimoni, J. Hill, J. Lipschutz, S. Zaman, S. Riley, S. Beattie, T. Caruso	0.5	\$850.00	\$425.00
Beattie, Steve	Partner/Principal	21 Sep 2023	Financial statement support	Meeting to discuss key risks / issues, project status, and dependencies. EY Attendees: A. Mhana, A. Shimoni, J. Hill, J. Lipschutz, S. Zaman, S. Riley, S. Beattie	0.5	\$850.00	\$425.00
Eo, Brian Y	Manager	21 Sep 2023	Financial statement support	Review and adjust updates based on comments in interim financial statement document	3.8	\$595.00	\$2,261.00
Eo, Brian Y	Manager	21 Sep 2023	Financial statement support	Review disclosures in the interim financial statements	1.1	\$595.00	\$654.50
Gust, Ryan A.	Manager	21 Sep 2023	Financial statement support	Address comments in the 2023 Interim financial statements	2.1	\$595.00	\$1,249.50
Gust, Ryan A.	Manager	21 Sep 2023	Financial statement support	Continue to review the 2023 Interim financial statements	1.8	\$595.00	\$1,071.00
Hill, Jeff	Partner/Principal	21 Sep 2023	Financial Statement Support	Meeting to discuss key risks / issues, project status, and dependencies. EY Attendees: A. Mhana, A. Shimoni, J. Hill, J. Lipschutz, S. Zaman, S. Riley, S. Beattie	0.5	\$850.00	\$425.00
Hill, Jeff	Partner/Principal	21 Sep 2023	Financial statement support	Final review of tax provisions workpapers and Canvas signoffs	0.4	\$850.00	\$340.00
Lindeman, Ryan P.	Senior	21 Sep 2023	Financial statement support	Adjust management discussion and analysis for 2023	3.6	\$450.00	\$1,620.00
Lipschutz, Jordan D.	Manager	21 Sep 2023	Financial Statement Support	Meeting to discuss key risks / issues, project status, and dependencies. EY Attendees: A. Mhana, A. Shimoni, J. Hill, J. Lipschutz, S. Zaman, S. Riley, S. Beattie	0.5	\$595.00	\$297.50
Mhana, Anas	Manager	21 Sep 2023	Financial statement support	Meeting to discuss key risks / issues, project status, and dependencies. EY Attendees: A. Mhana, A. Shimoni, J. Hill, J. Lipschutz, S. Zaman, S. Riley, S. Beattie	0.5	\$595.00	\$297.50
Riley, Sean	Senior Manager	21 Sep 2023	Financial Statement Support	Meeting to discuss key risks / issues, project status, and dependencies. EY Attendees: A. Mhana, A. Shimoni, J. Hill, J. Lipschutz, S. Zaman, S. Riley, S. Beattie	0.5	\$695.00	\$347.50
Simpson, Rhett	Senior	21 Sep 2023	Financial statement support	Continue to address senior manager comments over the 2023 interim financial statements	1.2	\$450.00	\$540.00
Simpson, Rhett	Senior	21 Sep 2023	Financial statement support	Tie out the statement of cash flows section of the 2022 financial statements	2.4	\$450.00	\$1,080.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Simpson, Rhett	Senior	21 Sep 2023	Financial statement support	Reconcile the Q2 2022 trial balance to the most updated version provided by the Client.	2.1	\$450.00	\$945.00
Simpson, Rhett	Senior	21 Sep 2023	Financial statement support	Provide commentary over the interim Generally Accepted Accounting Principles (GAAP) checklist for the loans, obligations, segments and subsequent events sections	3.4	\$450.00	\$1,530.00
Zaman, Sabina	Partner/Principal	21 Sep 2023	Financial Statement Support	Meeting to discuss key risks / issues, project status, and dependencies. EY Attendees: A. Mhana, A. Shimoni, J. Hill, J. Lipschutz, S. Zaman, S. Riley, S. Beattie	0.5	\$850.00	\$425.00
Zimmer, Kristin	Manager	21 Sep 2023	Financial Statement Support	Prepare statement of cash flows operating activities for interim 2022	2.2	\$595.00	\$1,309.00
Zimmer, Kristin	Manager	21 Sep 2023	Financial Statement Support	Prepare statement of cash flow investing activities for interim 2022	2.6	\$595.00	\$1,547.00
Zimmer, Kristin	Manager	21 Sep 2023	Financial Statement Support	Prepare statement of cash flow financing activities or interim 2022	1.6	\$595.00	\$952.00
Shimoni, Avri	Senior Manager	21 Sep 2023	Financial statement support	Meeting to discuss key risks / issues, project status, and dependencies. EY Attendees: A. Mhana, A. Shimoni, J. Hill, J. Lipschutz, S. Zaman, S. Riley, S. Beattie	0.5	\$695.00	\$347.50
Hayes, Taylor	Manager	22 Sep 2023	Financial Statement Support	Review of FY 2023 Financial Statements	1.9	\$595.00	\$1,130.50
Lampert, Abery L.	Staff	22 Sep 2023	Financial Statement Support	Draft updated external status deck for J. Block review	0.9	\$295.00	\$265.50
Lindeman, Ryan P.	Senior	22 Sep 2023	Financial statement support	Update adjustment to management discussion and analysis for 2023	2.0	\$450.00	\$900.00
Simpson, Rhett	Senior	22 Sep 2023	Financial statement support	Address comments over the 2023 interim financial statements	2.1	\$450.00	\$945.00
Simpson, Rhett	Senior	22 Sep 2023	Financial statement support	Research necessary disclosures for the 2023 interim financial statements significant accounting policies footnote	2.7	\$450.00	\$1,215.00
Simpson, Rhett	Senior	22 Sep 2023	Financial statement support	Update the interim financial statements for the most updated Q2 2022 trial balance	2.2	\$450.00	\$990.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Simpson, Rhett	Senior	22 Sep 2023	Financial statement support	Providing commentary over the 2023 interim and 2021 Management's Discussion and Analysis (MD&A)	1.1	\$450.00	\$495.00
Yoo, Patrick	Senior	22 Sep 2023	Financial statement support	Update footnote 7 within interim financial statements	0.4	\$450.00	\$180.00
Yoo, Patrick	Senior	22 Sep 2023	Financial statement support	Update footnote 6 within interim financial statements	0.6	\$450.00	\$270.00
Zimmer, Kristin	Manager	22 Sep 2023	Financial Statement Support	Review of update to subsequent event footnote for core scientific agreement	2.7	\$595.00	\$1,606.50
Eo, Brian Y	Manager	25 Sep 2023	Financial Statement Support	Meeting to discuss format and adjustments for pro forma EY Attendees: Y. Toh, S. Riley, S. Zaman, R. Lindeman, R. Gust, L. Holliday, J. Lipschutz, C. Lin, D. Horn, B. Eo	0.6	\$595.00	\$357.00
Eo, Brian Y	Manager	25 Sep 2023	Financial Statement Support	Meeting to walk through updates and commentary over the Interim Financial Statements. EY Attendees: A. Steger, B. Eo, K. Zimmer, R. Simpson, R. Gust, S. Zaman, S. Riley, T. Hayes	0.5	\$595.00	\$297.50
Eo, Brian Y	Manager	25 Sep 2023	Financial statement support	Address comments in year-end financial statements from auditors	3.8	\$595.00	\$2,261.00
Gust, Ryan A.	Manager	25 Sep 2023	Financial Statement Support	Meeting to discuss format and adjustments for pro forma EY Attendees: Y. Toh, S. Riley, S. Zaman, R. Lindeman, R. Gust, L. Holliday, J. Lipschutz, C. Lin, D. Horn, B. Eo	0.6	\$595.00	\$357.00
Gust, Ryan A.	Manager	25 Sep 2023	Financial Statement Support	Meeting to walk through updates and commentary over the Interim Financial Statements. EY Attendees: A. Steger, B. Eo, K. Zimmer, R. Simpson, R. Gust, S. Zaman, S. Riley, T. Hayes	0.5	\$595.00	\$297.50
Gust, Ryan A.	Manager	25 Sep 2023	Financial statement support	Update the 2022 year end financial statements with RSM comments	3.1	\$595.00	\$1,844.50
Hayes, Taylor	Manager	25 Sep 2023	Financial Statement Support	Meeting to walk through updates and commentary over the Interim Financial Statements. EY Attendees: A. Steger, B. Eo, K. Zimmer, R. Simpson, R. Gust, S. Zaman, S. Riley, T. Hayes	0.5	\$595.00	\$297.50
Hayes, Taylor	Manager	25 Sep 2023	Financial Statement Support	Review of auditor comments on 2022 financials	2.6	\$595.00	\$1,547.00
Holliday, Lindsay R.	Executive Director	25 Sep 2023	Financial Statement Support	Meeting to discuss format and adjustments for pro forma EY Attendees: Y. Toh, S. Riley, S. Zaman, R. Lindeman, R. Gust, L. Holliday, J. Lipschutz, C. Lin, D. Horn, B. Eo	0.6	\$850.00	\$510.00
Holliday, Lindsay R.	Executive Director	25 Sep 2023	Financial statement support	Review of agreements in the court filings for pro forma financial statements effects	0.9	\$850.00	\$765.00
Horn, David	Executive Director	25 Sep 2023	Financial Statement Support	Meeting to discuss format and adjustments for pro forma EY Attendees: Y. Toh, S. Riley, S. Zaman, R. Lindeman, R. Gust, L. Holliday, J. Lipschutz, C. Lin, D. Horn, B. Eo	0.6	\$850.00	\$510.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Horn, David	Executive Director	25 Sep 2023	Financial Statement Support	Review of Management Discussions and Analysis (MD&A) - Liquidity and Capital Resources	1.0	\$850.00	\$850.00
Lin, Caleb	Senior Manager	25 Sep 2023	Financial Statement Support	Meeting to discuss format and adjustments for pro forma EY Attendees: Y. Toh, S. Riley, S. Zaman, R. Lindeman, R. Gust, L. Holliday, J. Lipschutz, C. Lin, D. Horn, B. Eo	0.6	\$695.00	\$417.00
Lindeman, Ryan P.	Senior	25 Sep 2023	Financial Statement Support	Meeting to discuss format and adjustments for pro forma EY Attendees: Y. Toh, S. Riley, S. Zaman, R. Lindeman, R. Gust, L. Holliday, J. Lipschutz, C. Lin, D. Horn, B. Eo	0.6	\$450.00	\$270.00
Lindeman, Ryan P.	Senior	25 Sep 2023	Financial statement support	Update annual Financial Statements for 2021 and 2022	1.6	\$450.00	\$720.00
Lipschutz, Jordan D.	Manager	25 Sep 2023	Financial Statement Support	Meeting to discuss format and adjustments for pro forma EY Attendees: Y. Toh, S. Riley, S. Zaman, R. Lindeman, R. Gust, L. Holliday, J. Lipschutz, C. Lin, D. Horn, B. Eo	0.6	\$595.00	\$357.00
Lipschutz, Jordan D.	Manager	25 Sep 2023	Financial statement support	Calculating updated fees incurred to-date for inclusion in client fee update deck	3.9	\$595.00	\$2,320.50
Riley, Sean	Senior Manager	25 Sep 2023	Financial Statement Support	Meeting to discuss format and adjustments for pro forma EY Attendees: Y. Toh, S. Riley, S. Zaman, R. Lindeman, R. Gust, L. Holliday, J. Lipschutz, C. Lin, D. Horn, B. Eo	0.6	\$695.00	\$417.00
Riley, Sean	Senior Manager	25 Sep 2023	Financial Statement Support	Meeting to walk through updates and commentary over the Interim Financial Statements. EY Attendees: A. Steger, B. Eo, K. Zimmer, R. Simpson, R. Gust, S. Zaman, S. Riley, T. Hayes	0.5	\$695.00	\$347.50
Simpson, Rhett	Senior	25 Sep 2023	Financial Statement Support	Meeting to walk through updates and commentary over the Interim Financial Statements. EY Attendees: A. Steger, B. Eo, K. Zimmer, R. Simpson, R. Gust, S. Zaman, S. Riley, T. Hayes	0.5	\$450.00	\$225.00
Simpson, Rhett	Senior	25 Sep 2023	Financial statement support	Footing, cross-footing and tying-out all tables in the 2022 year end financial statements and underlying support	2.6	\$450.00	\$1,170.00
Simpson, Rhett	Senior	25 Sep 2023	Financial statement support	Researching current news events surrounding Celsius's bankruptcy and updating the contingencies and subsequent events footnotes across the 2022 year end and 2023 interim financial statements	2.9	\$450.00	\$1,305.00
Steger, Adam	Senior Manager	25 Sep 2023	Financial Statement Support	Meeting to walk through updates and commentary over the Interim Financial Statements. EY Attendees: A. Steger, B. Eo, K. Zimmer, R. Simpson, R. Gust, S. Zaman, S. Riley, T. Hayes	0.5	\$695.00	\$347.50
Toh, Yvonne	Manager	25 Sep 2023	Financial Statement Support	Meeting to discuss format and adjustments for pro forma EY Attendees: Y. Toh, S. Riley, S. Zaman, R. Lindeman, R. Gust, L. Holliday, J. Lipschutz, C. Lin, D. Horn, B. Eo	0.6	\$595.00	\$357.00
Toh, Yvonne	Manager	25 Sep 2023	Financial statement support	Draft Management Discussion and Anlaysis (MD&A) and reviewing related materials including supporting analysis	3.9	\$595.00	\$2,320.50

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Zaman, Sabina	Partner/Principal	25 Sep 2023	Financial Statement Support	Meeting to discuss format and adjustments for pro forma EY Attendees: Y. Toh, S. Riley, S. Zaman, R. Lindeman, R. Gust, L. Holliday, J. Lipschutz, C. Lin, D. Horn, B. Eo	0.6	\$850.00	\$510.00
Zaman, Sabina	Partner/Principal	25 Sep 2023	Financial Statement Support	Meeting to walk through updates and commentary over the Interim Financial Statements. EY Attendees: A. Steger, B. Eo, K. Zimmer, R. Simpson, R. Gust, S. Zaman, S. Riley, T. Hayes	0.5	\$850.00	\$425.00
Zaman, Sabina	Partner/Principal	25 Sep 2023	Financial Statement Support	Review of Liquidity and Capital Resources of Management Discussions and Analysis (MD&A)	2.1	\$850.00	\$1,785.00
Zimmer, Kristin	Manager	25 Sep 2023	Financial Statement Support	Meeting to walk through updates and commentary over the Interim Financial Statements. EY Attendees: A. Steger, B. Eo, K. Zimmer, R. Simpson, R. Gust, S. Zaman, S. Riley, T. Hayes	0.5	\$595.00	\$297.50
Zimmer, Kristin	Manager	25 Sep 2023	Financial Statement Support	Adjust balance sheet and income statement based on auditor comments	2.8	\$595.00	\$1,666.00
Zimmer, Kristin	Manager	25 Sep 2023	Financial Statement Support	Adjust financial statement workbook based on auditor comments	0.7	\$595.00	\$416.50
Chen, Justin	Senior	26 Sep 2023	Financial Statement Support	Meeting to discuss plan for Management Discussion and Analysis (MD&A) flux workpaper, and MD&A Word document EY Attendees: J. Chen, R. Gust	0.3	\$450.00	\$135.00
Eo, Brian Y	Manager	26 Sep 2023	Financial statement support	Review year-end financial statements Word document	2.9	\$595.00	\$1,725.50
Gust, Ryan A.	Manager	26 Sep 2023	Financial Statement Support	Meeting to discuss plan for Management Discussion and Analysis (MD&A) flux workpaper, and MD&A Word document EY Attendees: J. Chen, R. Gust	0.3	\$595.00	\$178.50
Gust, Ryan A.	Manager	26 Sep 2023	Financial statement support	Prepare the interim financial statement excel document	2.6	\$595.00	\$1,547.00
Gust, Ryan A.	Manager	26 Sep 2023	Financial statement support	Review the interim financial statement excel document	3.3	\$595.00	\$1,963.50
Lindeman, Ryan P.	Senior	26 Sep 2023	Financial statement support	Build Statements of cash flows 6.30.2022	2.4	\$450.00	\$1,080.00
Lindeman, Ryan P.	Senior	26 Sep 2023	Financial statement support	Continue to build Statements of cash flows 6.30.2023	2.2	\$450.00	\$990.00
MacIntosh, Paul	Partner/Principal	26 Sep 2023	Financial Statement Support	Executive review of income statement and support based on external audit feedback.	0.4	\$850.00	\$340.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
MacIntosh, Paul	Partner/Principal	26 Sep 2023	Financial Statement Support	Executive review of balance sheet and support based on external audit feedback	0.6	\$850.00	\$510.00
MacIntosh, Paul	Partner/Principal	26 Sep 2023	Financial Statement Support	Executive review of annual financial statement cash flow updates	0.4	\$850.00	\$340.00
Riley, Sean	Senior Manager	26 Sep 2023	Financial Statement Support	Secondary review of income statement and support based on external audit feedback.	1.4	\$695.00	\$973.00
Riley, Sean	Senior Manager	26 Sep 2023	Financial Statement Support	Secondary review of balance sheet and support based on external audit feedback	1.6	\$695.00	\$1,112.00
Riley, Sean	Senior Manager	26 Sep 2023	Financial Statement Support	Secondary review of annual financial statement cash flow updates based on external audit feedback.	1.3	\$695.00	\$903.50
Simpson, Rhett	Senior	26 Sep 2023	Financial statement support	Updating the interim 2023 financial statements for all comments left in the 2022 year end financial statements by Celsius's auditors	3.8	\$450.00	\$1,710.00
Simpson, Rhett	Senior	26 Sep 2023	Financial statement support	Updating the narrative and underlying supporting files for the property and equipment footnotes to the 2023 financial statements	3.5	\$450.00	\$1,575.00
Toh, Yvonne	Manager	26 Sep 2023	Financial statement support	Review Celsius Mining Management Discussion and Analysis (MD&A)	1.2	\$595.00	\$714.00
Zimmer, Kristin	Manager	26 Sep 2023	Financial Statement Support	Adjust statement of cash flows based on auditor comments	2.1	\$595.00	\$1,249.50
Zimmer, Kristin	Manager	26 Sep 2023	Financial Statement Support	Adjust financial statement mapping based on comments from J. Block (Celsius)	1.9	\$595.00	\$1,130.50
Eo, Brian Y	Manager	27 Sep 2023	Financial Statement Support	Meeting to discuss interim financial statement set up and content EY Attendees: M. Quinn, K. Zimmer, B. Eo, A. Steger, R. Gust, R. Simpson	0.2	\$595.00	\$119.00
Eo, Brian Y	Manager	27 Sep 2023	Financial statement support	Update year-end financial statements word document	2.3	\$595.00	\$1,368.50
Gray, Amaya L.	Staff	27 Sep 2023	Financial Statement Support	Draft external deck for J. Block (Celsius) review	0.4	\$295.00	\$118.00
Gust, Ryan A.	Manager	27 Sep 2023	Financial statement support	Meeting to discuss interim financial statement set up and content EY Attendees: M. Quinn, K. Zimmer, B. Eo, A. Steger, R. Gust, R. Simpson	0.2	\$595.00	\$119.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Gust, Ryan A.	Manager	27 Sep 2023	Financial statement support	Review interim financial statements	3.9	\$595.00	\$2,320.50
Lindeman, Ryan P.	Senior	27 Sep 2023	Financial statement support	Continue to build Statements of cash flows 6.30.2023	3.4	\$450.00	\$1,530.00
Lindeman, Ryan P.	Senior	27 Sep 2023	Financial statement support	Continue to build Statements of cash flows 6.30.2023	2.9	\$450.00	\$1,305.00
Quinn, Michael J.	Executive Director	27 Sep 2023	Financial statement support	Meeting to discuss interim financial statement set up and content EY Attendees: M. Quinn, K. Zimmer, B. Eo, A. Steger, R. Gust, R. Simpson	0.2	\$850.00	\$170.00
Simpson, Rhett	Senior	27 Sep 2023	Financial Statement Support	Meeting to discuss interim financial statement set up and content EY Attendees: M. Quinn, K. Zimmer, B. Eo, A. Steger, R. Gust, R. Simpson	0.2	\$450.00	\$90.00
Steger, Adam	Senior Manager	27 Sep 2023	Financial Statement Support	Meeting to discuss interim financial statement set up and content EY Attendees: M. Quinn, K. Zimmer, B. Eo, A. Steger, R. Gust, R. Simpson	0.2	\$695.00	\$139.00
Toh, Yvonne	Manager	27 Sep 2023	Financial statement support	Continue to review Celsius Mining Management Discussion and Anlaysia (MD&A)	1.1	\$595.00	\$654.50
Toh, Yvonne	Manager	27 Sep 2023	Financial statement support	Draft Proforma Celsius Mining materials in support of engagement	3.0	\$595.00	\$1,785.00
Zimmer, Kristin	Manager	27 Sep 2023	Financial Statement Support	Meeting to discuss interim financial statement set up and content EY Attendees: M. Quinn, K. Zimmer, B. Eo, A. Steger, R. Gust, R. Simpson	0.2	\$595.00	\$119.00
Zimmer, Kristin	Manager	27 Sep 2023	Financial Statement Support	Adjust financial statement support workbook based on comments from auditors	3.8	\$595.00	\$2,261.00
Adams, Paul	Staff	28 Sep 2023	Financial statement support	Update support tabs for trial balance and financial statement clarity	0.9	\$295.00	\$265.50
Eo, Brian Y	Manager	28 Sep 2023	Financial Statement Support	Meeting to discuss open items regarding pro forma financials. EY Attendees: A. Gray, B. Eo, C. Lin, D. Helwing, D. Horn, R. Gust, S. Zaman, S. Riley. Other Attendees: J. Block (Celsius)	0.5	\$595.00	\$297.50
Eo, Brian Y	Manager	28 Sep 2023	Financial statement support	Update interim financial statement word document	2.6	\$595.00	\$1,547.00
Gray, Amaya L.	Staff	28 Sep 2023	Financial Statement Support	Meeting to discuss open items regarding pro forma financials. EY Attendees: A. Gray, B. Eo, C. Lin, D. Helwing, D. Horn, R. Gust, S. Zaman, S. Riley. Other Attendees: J. Block (Celsius)	0.5	\$295.00	\$147.50
Gray, Amaya L.	Staff	28 Sep 2023	Financial Statement Support	Draft external status report deck prior to discussion J. Block (Celsius)	0.6	\$295.00	\$177.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Gray, Amaya L.	Staff	28 Sep 2023	Financial statement support	Review client fees incurred to-date and overall financials as of 9/22	0.8	\$295.00	\$236.00
Gust, Ryan A.	Manager	28 Sep 2023	Financial Statement Support	Meeting to discuss open items regarding pro forma financials. EY Attendees: A. Gray, B. Eo, C. Lin, D. Helwing, D. Horn, R. Gust, S. Zaman, S. Riley. Other Attendees: J. Block (Celsius)	0.5	\$595.00	\$297.50
Gust, Ryan A.	Manager	28 Sep 2023	Financial statement support	Review the Interim Financial Statements	3.4	\$595.00	\$2,023.00
Helwing, Dan	Partner/Principal	28 Sep 2023	Financial Statement Support	Meeting to discuss open items regarding pro forma financials. EY Attendees: A. Gray, B. Eo, C. Lin, D. Helwing, D. Horn, R. Gust, S. Zaman, S. Riley. Other Attendees: J. Block (Celsius)	0.5	\$850.00	\$425.00
Horn, David	Executive Director	28 Sep 2023	Financial Statement Support	Meeting to discuss open items regarding pro forma financials. EY Attendees: A. Gray, B. Eo, C. Lin, D. Helwing, D. Horn, R. Gust, S. Zaman, S. Riley. Other Attendees: J. Block (Celsius)	0.5	\$850.00	\$425.00
Lin, Caleb	Senior Manager	28 Sep 2023	Financial Statement Support	Meeting to discuss open items regarding pro forma financials. EY Attendees: A. Gray, B. Eo, C. Lin, D. Helwing, D. Horn, R. Gust, S. Zaman, S. Riley. Other Attendees: J. Block (Celsius)	0.5	\$695.00	\$347.50
Lipschutz, Jordan D.	Manager	28 Sep 2023	Financial statement support	Outlining NetSuite implementation options for J. Block (Celsius)	0.3	\$595.00	\$178.50
MacIntosh, Paul	Partner/Principal	28 Sep 2023	Financial Statement Support	Executive review of financial statement support workbook	0.7	\$850.00	\$595.00
MacIntosh, Paul	Partner/Principal	28 Sep 2023	Financial Statement Support	Executive review of investing cash flows for interim 2022 and 2023 interim financial statements	0.4	\$850.00	\$340.00
MacIntosh, Paul	Partner/Principal	28 Sep 2023	Financial Statement Support	Executive review of operating cash flows for 2022 and 2023 interim financial statements.	0.3	\$850.00	\$255.00
MacIntosh, Paul	Partner/Principal	28 Sep 2023	Financial Statement Support	Executive review of financing cash flows for 2022 and 2023 interim financial statements.	0.3	\$850.00	\$255.00
Quinn, Michael J.	Executive Director	28 Sep 2023	Financial statement support	Continuing to do executive review of draft financial statements inclusive of analyses, footnotes, and disclosures	0.8	\$850.00	\$680.00
Riley, Sean	Senior Manager	28 Sep 2023	Financial Statement Support	Meeting to discuss open items regarding pro forma financials. EY Attendees: A. Gray, B. Eo, C. Lin, D. Helwing, D. Horn, R. Gust, S. Zaman, S. Riley. Other Attendees: J. Block (Celsius)	0.5	\$695.00	\$347.50
Riley, Sean	Senior Manager	28 Sep 2023	Financial Statement Support	Secondary review of financial statement support workbook based on external audit comments.	2.9	\$695.00	\$2,015.50

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Riley, Sean	Senior Manager	28 Sep 2023	Financial Statement Support	Secondary review of investing cash flows for interim 2022 and 2023 interim financial statements	1.4	\$695.00	\$973.00
Riley, Sean	Senior Manager	28 Sep 2023	Financial Statement Support	Secondary review of operating cash flows for 2022 and 2023 interim financial statements.	1.9	\$695.00	\$1,320.50
Riley, Sean	Senior Manager	28 Sep 2023	Financial Statement Support	Secondary review of financing cash flows for 2022 and 2023 interim financial statements.	1.7	\$695.00	\$1,181.50
Simpson, Rhett	Senior	28 Sep 2023	Financial statement support	Providing commentary over the interim 2023 supporting workbook	2.7	\$450.00	\$1,215.00
Simpson, Rhett	Senior	28 Sep 2023	Financial statement support	Footing, cross-footing and tying-out all tables in the 2023 interim financial statements and underlying support	2.6	\$450.00	\$1,170.00
Simpson, Rhett	Senior	28 Sep 2023	Financial statement support	Updating the financial statement line item names in the income statement, balance sheet, statements of equity and cash flows of the 2023 interim financial statements to match the nomenclature used in the year end 2022 financial statements	1.6	\$450.00	\$720.00
Simpson, Rhett	Senior	28 Sep 2023	Financial statement support	Updating the interim 2023 financial statement balances with the latest balances from the trial balance	2.2	\$450.00	\$990.00
Yoo, Patrick	Senior	28 Sep 2023	Financial statement support	Update footnote 7 within interim financial statements with more final amounts	0.5	\$450.00	\$225.00
Zaman, Sabina	Partner/Principal	28 Sep 2023	Financial Statement Support	Meeting to discuss open items regarding pro forma financials. EY Attendees: A. Gray, B. Eo, C. Lin, D. Helwing, D. Horn, R. Gust, S. Zaman, S. Riley. Other Attendees: J. Block (Celsius)	0.5	\$850.00	\$425.00
Zaman, Sabina	Partner/Principal	28 Sep 2023	Financial Statement Support	Executive review of financial statement support workbook based on external audit comments.	1.2	\$850.00	\$1,020.00
Zimmer, Kristin	Manager	28 Sep 2023	Financial Statement Support	Prepare statement of cash flow operating section for interim 2023	2.3	\$595.00	\$1,368.50
Zimmer, Kristin	Manager	28 Sep 2023	Financial Statement Support	Prepare statement of cash flow investing section for interim 2023	1.7	\$595.00	\$1,011.50
Adams, Paul	Staff	29 Sep 2023	Financial statement support	Format interim financial statements	0.7	\$295.00	\$206.50
Chen, Justin	Senior	29 Sep 2023	Financial Statement Support	Meeting to conduct live review and finalize Interim 2022 Statement of Cash Flow EY Attendees: J. Chen, B. Eo	1.0	\$450.00	\$450.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Chen, Justin	Senior	29 Sep 2023	Financial statement support	Update version control differences in financial statement workbook	0.5	\$450.00	\$225.00
Eo, Brian Y	Manager	29 Sep 2023	Financial Statement Support	Meeting to conduct live review and finalize Interim 2022 Statement of Cash Flow EY Attendees: J. Chen, B. Eo	1.0	\$595.00	\$595.00
Eo, Brian Y	Manager	29 Sep 2023	Financial statement support	Review interim financial statements word document	3.7	\$595.00	\$2,201.50
Gray, Amaya L.	Staff	29 Sep 2023	Financial Statement Support	Update external status report deck for J. Block (Celsius) review	0.6	\$295.00	\$177.00
Gust, Ryan A.	Manager	29 Sep 2023	Financial statement support	Begin finalizing the interim financial statements	3.3	\$595.00	\$1,963.50
Gust, Ryan A.	Manager	29 Sep 2023	Financial statement support	Finalize the interim financial statement workbook support	2.4	\$595.00	\$1,428.00
Hayes, Taylor	Manager	29 Sep 2023	Financial Statement Support	Prepare statement of cash flows for 2023	3.9	\$595.00	\$2,320.50
MacIntosh, Paul	Partner/Principal	29 Sep 2023	Financial Statement Support	Executive review of interim financial statement support workbook.	0.8	\$850.00	\$680.00
Riley, Sean	Senior Manager	29 Sep 2023	Financial Statement Support	Secondary review of interim financial statement support workbook.	2.2	\$695.00	\$1,529.00
Simpson, Rhett	Senior	29 Sep 2023	Financial statement support	Incorporating updates and commentary from the 2022 year end financial statements to the 2023 interim financial statements	3.3	\$450.00	\$1,485.00
Simpson, Rhett	Senior	29 Sep 2023	Financial statement support	Updating the interim 2023 financial statement and footnote table balances with the latest balances from the trial balance	2.8	\$450.00	\$1,260.00
Zaman, Sabina	Partner/Principal	29 Sep 2023	Financial Statement Support	Executive review of interim financial statement support workbook.	0.9	\$850.00	\$765.00
Zimmer, Kristin	Manager	29 Sep 2023	Financial Statement Support	Prepare statement of cash flow financing section for interim 2023	2.1	\$595.00	\$1,249.50
Zimmer, Kristin	Manager	29 Sep 2023	Financial Statement Support	Review of updated interim footnotes based on auditor and client comments	1.3	\$595.00	\$773.50
Total					765.9		\$445,501.00

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Eo, Brian Y	Manager	05 Sep 2023	Registration statement support	Update Statutory Day 1 Template	3.8	\$595.00	\$2,261.00
Eo, Brian Y	Manager	05 Sep 2023	Registration statement support	Address Celsius Mining Pro Forma Comments	0.3	\$595.00	\$178.50
Lindeman, Ryan P.	Senior	05 Sep 2023	Registration statement support	Addressing review comments on Celsius Mining Pro Forma	2.2	\$450.00	\$990.00
Eo, Brian Y	Manager	06 Sep 2023	Registration statement support	Review draft pro forma financial statement within Profiler tool	1.2	\$595.00	\$714.00
Gust, Ryan A.	Manager	06 Sep 2023	Registration statement support	Draft Management Discussion and Analysis (MD&A) word document	3.8	\$595.00	\$2,261.00
Horn, David	Executive Director	06 Sep 2023	Registration statement support	Meeting to discuss Celsius Mining pro forma adjustments EY Attendees: B. Suarez, D. Horn	0.5	\$850.00	\$425.00
Lindeman, Ryan P.	Senior	06 Sep 2023	Registration statement support	Making updates to Celsius Mining Pro Forma	1.8	\$450.00	\$810.00
Suarez, Ben	Senior Manager	06 Sep 2023	Registration statement support	Meeting to discuss Celsius Mining pro forma adjustments EY Attendees: B. Suarez, D. Horn	0.5	\$695.00	\$347.50
Eo, Brian Y	Manager	07 Sep 2023	Registration statement support	Update Statutory Day 1 Template	1.4	\$595.00	\$833.00
Gust, Ryan A.	Manager	07 Sep 2023	Registration statement support	Review the Management Discussion and Analysis (MD&A) word document and update accordingly based upon changes made in the excel working file due to changes in the financial statements	2.1	\$595.00	\$1,249.50
Lindeman, Ryan P.	Senior	07 Sep 2023	Registration statement support	Add 2022 Balance sheet data to Celsius Mining Pro Forma	0.5	\$450.00	\$225.00
Eo, Brian Y	Manager	08 Sep 2023	Registration statement support	Update Statutory Day 1 Template for opening balance sheet	2.6	\$595.00	\$1,547.00
Lindeman, Ryan P.	Senior	08 Sep 2023	Registration statement support	Update Celsius Mining Pro Forma	1.1	\$450.00	\$495.00
Helwing, Dan	Partner/Principal	11 Sep 2023	Registration statement support	Meeting to discuss planning around the pro forma workstream EY Attendees: D. Helwing, B. Suarez	0.4	\$850.00	\$340.00
Horn, David	Executive Director	11 Sep 2023	Registration statement support	Executive review of information regarding pro forma financial statements	0.6	\$850.00	\$510.00
Horn, David	Executive Director	11 Sep 2023	Registration statement support	Planning regarding both the 2022 Celsius Mining pro forma and Management Discussion and Analysis (MD&A).	1.0	\$850.00	\$850.00
Suarez, Ben	Senior Manager	11 Sep 2023	Registration statement support	Meeting to discuss planning around the pro forma workstream EY Attendees: D. Helwing, B. Suarez	0.4	\$695.00	\$278.00
Kryva, Anastasiya	Senior	12 Sep 2023	Registration statement support	Celsius discussion to update new team members on expected tasks for registration statement support EY Attendees: B. Suarez, C. Lin, Y. Toh, A. Kryva	0.5	\$450.00	\$225.00
Lin, Caleb	Senior Manager	12 Sep 2023	Registration statement support	Celsius discussion to update new team members on expected tasks for registration statement support EY Attendees: B. Suarez, C. Lin, Y. Toh, A. Kryva	0.5	\$695.00	\$347.50

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Lin, Caleb	Senior Manager	12 Sep 2023	Registration statement support	Review Celsius transaction structures	0.7	\$695.00	\$486.50
Suarez, Ben	Senior Manager	12 Sep 2023	Registration statement support	Celsius discussion to update new team members on expected tasks for registration statement support EY Attendees: B. Suarez, C. Lin, Y. Toh, A. Kryva	0.5	\$695.00	\$347.50
Toh, Yvonne	Manager	12 Sep 2023	Registration statement support	EY Technical Accounting Advisory Group Celsius kick off for new team members EY Attendees: B. Suarez, C. Lin, Y. Toh, A. Kryva	0.5	\$595.00	\$297.50
Eo, Brian Y	Manager	13 Sep 2023	Registration statement support	Update Celsius Mining pro forma financial statement	1.8	\$595.00	\$1,071.00
Eo, Brian Y	Manager	14 Sep 2023	Registration statement support	Update Statutory Day 1 Template for opening balance sheet	2.9	\$595.00	\$1,725.50
Gust, Ryan A.	Manager	14 Sep 2023	Registration statement support	Prepare Management Discussion and Analysis (MD&A) in the financial statements	2.3	\$595.00	\$1,368.50
Toh, Yvonne	Manager	14 Sep 2023	Registration statement support	Review documentation to search for Celsius Mining pro forma adjustments	2.5	\$595.00	\$1,487.50
Eo, Brian Y	Manager	15 Sep 2023	Registration statement support	Review preliminary draft version of Celsius Mining pro forma	1.2	\$595.00	\$714.00
Gust, Ryan A.	Manager	15 Sep 2023	Registration statement support	Continue to prepare Management Discussion and Analysis (MD&A) within financial statements	1.9	\$595.00	\$1,130.50
Gust, Ryan A.	Manager	15 Sep 2023	Registration statement support	Review Management Discussion and Analysis (MD&A) in the financial statements	2.3	\$595.00	\$1,368.50
Horn, David	Executive Director	15 Sep 2023	Registration statement support	Pro Forma discussion EY Attendees: B. Suarez, A. Kryva, C. Lin, D. Horn, Y. Toh	0.5	\$850.00	\$425.00
Kryva, Anastasiya	Senior	15 Sep 2023	Registration statement support	Pro Forma discussion EY Attendees: B. Suarez, A. Kryva, C. Lin, D. Horn, Y. Toh	0.5	\$450.00	\$225.00
Kryva, Anastasiya	Senior	15 Sep 2023	Registration statement support	Preparation of bottom half of MD&A - liquidity and capital resources	1.0	\$450.00	\$450.00
Lin, Caleb	Senior Manager	15 Sep 2023	Registration statement support	Pro Forma discussion EY Attendees: B. Suarez, A. Kryva, C. Lin, D. Horn, Y. Toh	0.5	\$695.00	\$347.50
Lin, Caleb	Senior Manager	15 Sep 2023	Registration statement support	Gather Management Discussion and Analysis (MD&A) examples and populate structure	2.8	\$695.00	\$1,946.00
Suarez, Ben	Senior Manager	15 Sep 2023	Registration statement support	Pro Forma discussion EY Attendees: B. Suarez, A. Kryva, C. Lin, D. Horn, Y. Toh	0.5	\$695.00	\$347.50
Toh, Yvonne	Manager	15 Sep 2023	Registration statement support	Pro Forma discussion EY Attendees: B. Suarez, A. Kryva, C. Lin, D. Horn, Y. Toh	0.5	\$595.00	\$297.50
Gust, Ryan A.	Manager	18 Sep 2023	Registration statement support	Prepare the 2022 year end flux analysis	2.4	\$595.00	\$1,428.00
Gust, Ryan A.	Manager	18 Sep 2023	Registration statement support	Review the 2022 year end flux analysis	1.2	\$595.00	\$714.00
Gust, Ryan A.	Manager	18 Sep 2023	Registration statement support	Prepare the 2022 Management Discussion and Analysis (MD&A)	1.4	\$595.00	\$833.00

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Gust, Ryan A.	Manager	18 Sep 2023	Registration statement support	Review the 2022 Management Discussion and Analysis (MD&A)	0.7	\$595.00	\$416.50
Kryva, Anastasiya	Senior	18 Sep 2023	Registration statement support	Preparation of bottom half of MD&A - liquidity and capital resources and critical accounting policies	3.4	\$450.00	\$1,530.00
Lin, Caleb	Senior Manager	18 Sep 2023	Registration statement support	Review Management Discussion and Anlaysis (MD&A) document	0.6	\$695.00	\$417.00
Eo, Brian Y	Manager	19 Sep 2023	Registration statement support	Review Statutory Day 1 template updates	1.6	\$595.00	\$952.00
Gust, Ryan A.	Manager	19 Sep 2023	Registration statement support	Prepare the 2022 Management Discussion and Analysis (MD&A)	1.5	\$595.00	\$892.50
Gust, Ryan A.	Manager	19 Sep 2023	Registration statement support	Review the 2022 Management Discussion and Analysis (MD&A)	0.9	\$595.00	\$535.50
Gust, Ryan A.	Manager	19 Sep 2023	Registration statement support	Prepare the 2021 Management Discussion and Analysis (MD&A)	1.9	\$595.00	\$1,130.50
Gust, Ryan A.	Manager	19 Sep 2023	Registration statement support	Review the 2021 Management Discussion and Analysis (MD&A)	1.9	\$595.00	\$1,130.50
Gust, Ryan A.	Manager	19 Sep 2023	Registration statement support	Review status of 2021 Management Discussion and Analysis (MD&A) flux analysis	0.9	\$595.00	\$535.50
Kryva, Anastasiya	Senior	19 Sep 2023	Registration statement support	Preparation of bottom half of MD&A - critical accounting policies	0.8	\$450.00	\$360.00
Lin, Caleb	Senior Manager	19 Sep 2023	Registration statement support	Review fiscal year 2022 top half Management Discussion and Anlaysis (MD&A)	2.6	\$695.00	\$1,807.00
Eo, Brian Y	Manager	20 Sep 2023	Registration statement support	Celsius Mining pro forma accounting adjustment analysis	0.6	\$595.00	\$357.00
Eo, Brian Y	Manager	20 Sep 2023	Registration statement support	Review Celsius Mining pro forma financial statements	0.7	\$595.00	\$416.50
Gust, Ryan A.	Manager	20 Sep 2023	Registration statement support	Prepare the 2021 Management Discussion and Analysis (MD&A)	0.9	\$595.00	\$535.50
Gust, Ryan A.	Manager	20 Sep 2023	Registration statement support	Review the 2021 Management Discussion and Analysis (MD&A)	0.5	\$595.00	\$297.50
Gust, Ryan A.	Manager	20 Sep 2023	Registration statement support	Prepare the 2023 Interim Management Discussion and Analysis (MD&A)	1.2	\$595.00	\$714.00
Gust, Ryan A.	Manager	20 Sep 2023	Registration statement support	Review the 2023 Interim Management Discussion and Analysis (MD&A)	0.6	\$595.00	\$357.00
Kryva, Anastasiya	Senior	20 Sep 2023	Registration statement support	Meeting to discuss liquidity meeting and resolve liquidity comments EY Attendees: Y. Toh, A. Kryva	2.3	\$450.00	\$1,035.00
Lin, Caleb	Senior Manager	20 Sep 2023	Registration statement support	Review fiscal year 2021 top half Management Discussion and Anlaysis (MD&A)	3.2	\$695.00	\$2,224.00
Lin, Caleb	Senior Manager	20 Sep 2023	Registration statement support	Review Celsius plan agreements filed 9/15/2023	2.8	\$695.00	\$1,946.00
MacIntosh, Paul	Partner/Principal	20 Sep 2023	Registration statement support	Executive review of 2020 compared to 2021 management's discussion and analysis.	0.8	\$850.00	\$680.00

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
MacIntosh, Paul	Partner/Principal	20 Sep 2023	Registration statement support	Executive review of 2021 vs. 2022 management's discussion and analysis.	0.9	\$850.00	\$765.00
MacIntosh, Paul	Partner/Principal	20 Sep 2023	Registration statement support	Executive review of support workbooks related to management's discussion and analysis.	0.6	\$850.00	\$510.00
Riley, Sean	Senior Manager	20 Sep 2023	Registration statement support	Secondary review of 2020 compared to 2021 management's discussion and analysis.	3.3	\$695.00	\$2,293.50
Riley, Sean	Senior Manager	20 Sep 2023	Registration statement support	Secondary review of 2021 vs. 2022 management's discussion and analysis.	3.6	\$695.00	\$2,502.00
Riley, Sean	Senior Manager	20 Sep 2023	Registration statement support	Secondary review of support workbooks related to management's discussion and analysis.	2.9	\$695.00	\$2,015.50
Toh, Yvonne	Manager	20 Sep 2023	Registration statement support	Meeting to discuss liquidity meeting and resolve liquidity comments EY Attendees: Y. Toh, A. Kryva	2.3	\$595.00	\$1,368.50
Zaman, Sabina	Partner/Principal	20 Sep 2023	Registration statement support	Executive review of 2020 compared to 2021 management's discussion and analysis.	1.4	\$850.00	\$1,190.00
Zaman, Sabina	Partner/Principal	20 Sep 2023	Registration statement support	Executive review of 2021 vs. 2022 management's discussion and analysis.	1.7	\$850.00	\$1,445.00
Zaman, Sabina	Partner/Principal	20 Sep 2023	Registration statement support	Executive review of support workbooks related to management's discussion and analysis.	1.3	\$850.00	\$1,105.00
Gust, Ryan A.	Manager	21 Sep 2023	Registration statement support	Prepare the 2023 Interim Management Discussion and Analysis (MD&A)	2.2	\$595.00	\$1,309.00
Gust, Ryan A.	Manager	21 Sep 2023	Registration statement support	Review the 2023 Interim Management Discussion and Analysis (MD&A)	0.9	\$595.00	\$535.50
Horn, David	Executive Director	21 Sep 2023	Registration statement support	Meeting to provide update on pro forma and Management Discussion and Analysis (MD&A) status. EY Attendees: C. Lin, D. Horn, Y. Toh, A. Kryva.	0.7	\$850.00	\$595.00
Kryva, Anastasiya	Senior	21 Sep 2023	Registration statement support	Meeting to discuss pro formal financials and update on Management Discussion and Analysis status EY Attendees: Y. Toh, C. Lin, D. Horn and A. Kryva.	0.7	\$450.00	\$315.00
Kryva, Anastasiya	Senior	21 Sep 2023	Registration statement support	Update bottom half of Management Discussion and Analysis (MD&A) - liquidity - cash flows	3.5	\$450.00	\$1,575.00
Lin, Caleb	Senior Manager	21 Sep 2023	Registration statement support	Meeting to provide update on pro forma and Management Discussion and Analysis (MD&A) status. EY Attendees: C. Lin, D. Horn, Y. Toh, A. Kryva.	0.7	\$695.00	\$486.50
Lin, Caleb	Senior Manager	21 Sep 2023	Registration statement support	Review bottom half of Management Discussion and Analysis (MD&A)	3.2	\$695.00	\$2,224.00
Lin, Caleb	Senior Manager	21 Sep 2023	Registration statement support	Review Celsius plan agreements filed 9/15/2023 - part 1	2.6	\$695.00	\$1,807.00
Oakley, Will A.	Manager	21 Sep 2023	Registration statement support	Support on preparation of Celsius Mining Pro Forma Financial Statements	0.1	\$595.00	\$59.50
Toh, Yvonne	Manager	21 Sep 2023	Registration statement support	Meeting to provide update on pro forma and Management Discussion and Analysis (MD&A) status. EY Attendees: C. Lin, D. Horn, Y. Toh, A. Kryva.	0.7	\$595.00	\$416.50

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Toh, Yvonne	Manager	21 Sep 2023	Registration statement support	Draft of Liquidity and Capital section of the Managements Discussion and Analysis (MD&A)	1.1	\$595.00	\$654.50
Gust, Ryan A.	Manager	22 Sep 2023	Registration statement support	Review the 2022 Management Discussion and Analysis (MD&A)	1.1	\$595.00	\$654.50
Gust, Ryan A.	Manager	22 Sep 2023	Registration statement support	Update Management Discussion and Analysis (MD&A) for changes made in the financial statements that flow through to the Management Discussion and Analysis	2.8	\$595.00	\$1,666.00
Gust, Ryan A.	Manager	22 Sep 2023	Registration statement support	Review the 2021 Management Discussion and Analysis (MD&A) for updates made by staff	1.1	\$595.00	\$654.50
Gust, Ryan A.	Manager	22 Sep 2023	Registration statement support	Update the 2021 Management Discussion and Analysis (MD&A) for changes made in the financial statements that flow through to the Management Discussion and Analysis	2.7	\$595.00	\$1,606.50
Lin, Caleb	Senior Manager	22 Sep 2023	Registration statement support	Continued to review Celsius plan agreements filed 9/15/2023 - part 2	1.9	\$695.00	\$1,320.50
Lin, Caleb	Senior Manager	22 Sep 2023	Registration statement support	Review bottom half of Celsius Mining management discussion and anlaysis (MD&A)	3.1	\$695.00	\$2,154.50
MacIntosh, Paul	Partner/Principal	22 Sep 2023	Registration statement support	Executive review of six months ended (6/30/2022 and 6/30/2023) Management's Discussion and Analysis.	0.7	\$850.00	\$595.00
Riley, Sean	Senior Manager	22 Sep 2023	Registration statement support	Secondary review of six months ended (6/30/2022 and 6/30/2023) Management's Discussion and Analysis.	3.2	\$695.00	\$2,224.00
Toh, Yvonne	Manager	22 Sep 2023	Registration statement support	Continue to draft of Liquidity and Capital section of the Managements Discussion and Analysis (MD&A)	3.2	\$595.00	\$1,904.00
Chen, Justin	Senior	25 Sep 2023	Registration statement support	Rewrite Management Discussion and Analysis (MD&A) interim 2023 for better flow in sentence structure	2.4	\$450.00	\$1,080.00
Chen, Justin	Senior	25 Sep 2023	Registration statement support	Reconcile Management Discussion and Analysis (MD&A) flux workbook net income and financial statement Word file	2.6	\$450.00	\$1,170.00
Eo, Brian Y	Manager	25 Sep 2023	Registration statement support	Update pro forma financial statement with latest information	1.4	\$595.00	\$833.00
Gust, Ryan A.	Manager	25 Sep 2023	Registration statement support	Review the interim Management Discussion and Analysis (MD&A)	1.7	\$595.00	\$1,011.50
Gust, Ryan A.	Manager	25 Sep 2023	Registration statement support	Update the interim Management Discussion and Analysis (MD&A)	2.2	\$595.00	\$1,309.00
Gust, Ryan A.	Manager	25 Sep 2023	Registration statement support	Review 2021 Management Discussion and Analysis (MD&A)	0.6	\$595.00	\$357.00
Gust, Ryan A.	Manager	25 Sep 2023	Registration statement support	Update the 2021 Management Discussion and Analysis (MD&A)	0.8	\$595.00	\$476.00
Kryva, Anastasiya	Senior	25 Sep 2023	Registration statement support	Review 2021-2020 year end Management Discussion and Analysis (MD&A) - part 1	1.4	\$450.00	\$630.00
Kryva, Anastasiya	Senior	25 Sep 2023	Registration statement support	Continued to review 2022-2021 year end Management Discussion and Analysis (MD&A) - part 1	1.2	\$450.00	\$540.00
Lin, Caleb	Senior Manager	25 Sep 2023	Registration statement support	Review Celsius plan agreements filed 9/15/2023	3.4	\$695.00	\$2,363.00

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Lindeman, Ryan P.	Senior	25 Sep 2023	Registration statement support	Build out outline of Celsius Mining Pro Forma	3.3	\$450.00	\$1,485.00
Lindeman, Ryan P.	Senior	25 Sep 2023	Registration statement support	Adjust outline of Celsius Mining Pro Forma	3.3	\$450.00	\$1,485.00
Toh, Yvonne	Manager	25 Sep 2023	Registration statement support	Work on Celsius Mining pro forma calculations and review related materials	1.7	\$595.00	\$1,011.50
Chen, Justin	Senior	26 Sep 2023	Registration statement support	Update footing check for 2022 to 2021 and interim Management Discussion and Analysis (MD&A) Word files	0.8	\$450.00	\$360.00
Chen, Justin	Senior	26 Sep 2023	Registration statement support	Update footing check for 2021 to 2020, and interim Management Discussion and Analysis (MD&A) Word files	0.6	\$450.00	\$270.00
Eo, Brian Y	Manager	26 Sep 2023	Registration statement support	Update Statutory Day 1 Template with latest information	3.3	\$595.00	\$1,963.50
Gust, Ryan A.	Manager	26 Sep 2023	Registration statement support	Prepare the Management Discussion and Analysis (MD&A)	1.2	\$595.00	\$714.00
Gust, Ryan A.	Manager	26 Sep 2023	Registration statement support	Review the Management Discussion and Analysis (MD&A)	0.8	\$595.00	\$476.00
Horn, David	Executive Director	26 Sep 2023	Registration statement support	Meeting with to discuss review over the liquidity comments from D. Horn EY Attendees: A. Kryva, D. Horn, Y. Toh , C. Lin	0.4	\$850.00	\$340.00
Kryva, Anastasiya	Senior	26 Sep 2023	Registration statement support	Meeting with to discuss review over the liquidity comments from D. Horn EY Attendees: A. Kryva, D. Horn, Y. Toh , C. Lin	0.4	\$450.00	\$180.00
Kryva, Anastasiya	Senior	26 Sep 2023	Registration statement support	Continued to review 2021-2020 year end Management Discussion and Analysis (MD&A) - part 2	0.7	\$450.00	\$315.00
Kryva, Anastasiya	Senior	26 Sep 2023	Registration statement support	Continued to review 2022-2021 year end Management Discussion and Analysis (MD&A) - part 2	0.4	\$450.00	\$180.00
Kryva, Anastasiya	Senior	26 Sep 2023	Registration statement support	Adjust liquidity Management Discussion and Analysis (MD&A) based on D. Horn comments	2.1	\$450.00	\$945.00
Lin, Caleb	Senior Manager	26 Sep 2023	Registration statement support	Meeting with to discuss review over the liquidity comments from D. Horn EY Attendees: A. Kryva, D. Horn, Y. Toh , C. Lin	0.4	\$695.00	\$278.00
Lin, Caleb	Senior Manager	26 Sep 2023	Registration statement support	Continue to review Celsius plan agreements filed 9/15/2023	1.4	\$695.00	\$973.00
Lin, Caleb	Senior Manager	26 Sep 2023	Registration statement support	Review information regarding proforma financial statements	2.6	\$695.00	\$1,807.00
Lindeman, Ryan P.	Senior	26 Sep 2023	Registration statement support	Enter data into tool to create Celsius Mining pro forma	3.4	\$450.00	\$1,530.00
Toh, Yvonne	Manager	26 Sep 2023	Registration statement support	Meeting with to discuss review over the liquidity comments from D. Horn EY Attendees: A. Kryva, D. Horn, Y. Toh , C. Lin	0.4	\$595.00	\$238.00
Toh, Yvonne	Manager	26 Sep 2023	Registration statement support	Review agreements for Celsius Mining pro forma	2.3	\$595.00	\$1,368.50
Chen, Justin	Senior	27 Sep 2023	Registration statement support	Review Management Discussion and Analysis (MD&A) interim positive and negative signs to ensure financial statement line items are reflected within the descriptions	1.2	\$450.00	\$540.00

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Eo, Brian Y	Manager	27 Sep 2023	Registration statement support	Update accounting adjustments in profiler	0.8	\$595.00	\$476.00
Gray, Amaya L.	Staff	27 Sep 2023	Registration statement support	Begin review of comparison of Master Services Agreement (MSA) for Newco	1.9	\$295.00	\$560.50
Gust, Ryan A.	Manager	27 Sep 2023	Registration statement support	Review the Management Discussion and Analysis (MD&A) Word documents for all periods	1.6	\$595.00	\$952.00
Gust, Ryan A.	Manager	27 Sep 2023	Registration statement support	Review the Management Discussion and Analysis Excel sheets for all periods	0.7	\$595.00	\$416.50
Kryva, Anastasiya	Senior	27 Sep 2023	Registration statement support	Adjust year end Management Discussion and Analysis (MD&A) for D. Horn review	1.4	\$450.00	\$630.00
Lin, Caleb	Senior Manager	27 Sep 2023	Registration statement support	Continue to review information regarding proforma financial statements	2.2	\$695.00	\$1,529.00
Lin, Caleb	Senior Manager	27 Sep 2023	Registration statement support	Review bottom half of Management Discussion and Anlaysis (MD&A)	1.7	\$695.00	\$1,181.50
Lindeman, Ryan P.	Senior	27 Sep 2023	Registration statement support	Continue to enter data into tool to create Celsius Mining pro forma	1.1	\$450.00	\$495.00
MacIntosh, Paul	Partner/Principal	27 Sep 2023	Registration statement support	Executive review of updates to 2020 compared to 2021 Management's Discussion and Analysis	0.6	\$850.00	\$510.00
MacIntosh, Paul	Partner/Principal	27 Sep 2023	Registration statement support	Executive review of updates to 2021 compared to 2022 Management's Discussion and Analysis (MD&A)	0.4	\$850.00	\$340.00
Riley, Sean	Senior Manager	27 Sep 2023	Registration statement support	Secondary review of updates to 2020 compared to 2021 Management's Discussion and Analysis based on executive feedback	1.1	\$695.00	\$764.50
Riley, Sean	Senior Manager	27 Sep 2023	Registration statement support	Secondary review of updates to 2021 compared to 2022 Management's Discussion and Analysis (MD&A) based on executive feedback	1.7	\$695.00	\$1,181.50
Toh, Yvonne	Manager	27 Sep 2023	Registration statement support	Pro Filer tool Celsius Mining Pro Forma update	0.7	\$595.00	\$416.50
Zaman, Sabina	Partner/Principal	27 Sep 2023	Registration statement support	Executive review of updates to 2020 compared to 2021 Management's Discussion and Analysis based on executive feedback	0.4	\$850.00	\$340.00
Zaman, Sabina	Partner/Principal	27 Sep 2023	Registration statement support	Executive review of updates to 2021 compared to 2022 Management's Discussion and Analysis (MD&A) based on executive feedback	0.7	\$850.00	\$595.00
Gray, Amaya L.	Staff	28 Sep 2023	Registration statement support	Continue to review comparison of Master Services Agreement (MSA) for NewCo	2.7	\$295.00	\$796.50
Gust, Ryan A.	Manager	28 Sep 2023	Registration statement support	Finalize the Management Discussion and Analysis (MD&A) for all periods	3.2	\$595.00	\$1,904.00
Horn, David	Executive Director	28 Sep 2023	Registration statement support	Meeting to discuss pro forma status EY Attendees: Y. Toh, D. Horn, C. Lin	0.2	\$850.00	\$170.00
Horn, David	Executive Director	28 Sep 2023	Registration statement support	Review of information regarding pro forma financial statements	1.8	\$850.00	\$1,530.00

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Kryva, Anastasiya	Senior	28 Sep 2023	Registration statement support	Update Management Discussion and Analysis (MD&A) liquidity cash flow based on updated cash flow numbers resulting in cash flow explanation changes	3.5	\$450.00	\$1,575.00
Lin, Caleb	Senior Manager	28 Sep 2023	Registration statement support	Meeting to discuss pro forma status EY Attendees: Y. Toh, D. Horn, C. Lin	0.2	\$695.00	\$139.00
Lin, Caleb	Senior Manager	28 Sep 2023	Registration statement support	Continue to review bottom half of Management Discussion and Analysis (MD&A)	2.3	\$695.00	\$1,598.50
Lin, Caleb	Senior Manager	28 Sep 2023	Registration statement support	Continue to review information regarding proforma financial statements	1.6	\$695.00	\$1,112.00
Lindeman, Ryan P.	Senior	28 Sep 2023	Registration statement support	Continue to enter data into tool to create pro forma	3.2	\$450.00	\$1,440.00
Lindeman, Ryan P.	Senior	28 Sep 2023	Registration statement support	Enter commentary and outline of adjustments to Celsius Mining Pro Forma	2.1	\$450.00	\$945.00
Lindeman, Ryan P.	Senior	28 Sep 2023	Registration statement support	Update Celsius Mining Management Discussion & Analysis (MD&A)	1.9	\$450.00	\$855.00
MacIntosh, Paul	Partner/Principal	28 Sep 2023	Registration statement support	Executive review of adjusted earnings, included in Management's Discussion and Analysis (MD&A)	0.7	\$850.00	\$595.00
Riley, Sean	Senior Manager	28 Sep 2023	Registration statement support	Secondary review of adjusted earnings, included in management's discussion and analysis, for 2020, 2021, and 2022	0.9	\$695.00	\$625.50
Toh, Yvonne	Manager	28 Sep 2023	Registration statement support	Meeting to discuss pro forma status EY Attendees: Y. Toh, D. Horn, C. Lin	0.2	\$595.00	\$119.00
Zaman, Sabina	Partner/Principal	28 Sep 2023	Registration statement support	Executive review of adjusted earnings, included in management's discussion and analysis, for 2020, 2021, and 2022	1.1	\$850.00	\$935.00
Eo, Brian Y	Manager	29 Sep 2023	Registration statement support	Meeting to discuss the Pro Forma Financial Statements and associated adjustments EY Attendees: C. Lin, R. Lindeman, Y. Toh, B. Eo	0.9	\$595.00	\$535.50
Eo, Brian Y	Manager	29 Sep 2023	Registration statement support	Update accounting adjustments in profiler	1.2	\$595.00	\$714.00
Lin, Caleb	Senior Manager	29 Sep 2023	Registration statement support	Meeting to discuss the Pro Forma Financial Statements and associated adjustments EY Attendees: C. Lin, R. Lindeman, Y. Toh, B. Eo	0.9	\$695.00	\$625.50
Lin, Caleb	Senior Manager	29 Sep 2023	Registration statement support	Continue to review information regarding proforma financial statements	3.1	\$695.00	\$2,154.50
Lindeman, Ryan P.	Senior	29 Sep 2023	Registration statement support	Meeting to discuss the Pro Forma Financial Statements and associated adjustments EY Attendees: C. Lin, R. Lindeman, Y. Toh, B. Eo	0.9	\$450.00	\$405.00
Lindeman, Ryan P.	Senior	29 Sep 2023	Registration statement support	Build workbook with support for Pro Forma adjustments	3.9	\$450.00	\$1,755.00
Lindeman, Ryan P.	Senior	29 Sep 2023	Registration statement support	Build workbook with support for Pro Forma adjustments continued	1.1	\$450.00	\$495.00
MacIntosh, Paul	Partner/Principal	29 Sep 2023	Registration statement support	Executive review of management's discussion and analysis for interim period.	0.4	\$850.00	\$340.00

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
MacIntosh, Paul	Partner/Principal	29 Sep 2023	Registration statement support	Executive review of cash flows included in 2020 and 2021 Management's Discussion and Analysis	0.6	\$850.00	\$510.00
MacIntosh, Paul	Partner/Principal	29 Sep 2023	Registration statement support	Executive review of cash flows included in 2021 and 2022 Management's Discussion and Analysis (MD&A)	0.4	\$850.00	\$340.00
Riley, Sean	Senior Manager	29 Sep 2023	Registration statement support	Secondary review of management's discussion and analysis for interim period.	1.8	\$695.00	\$1,251.00
Riley, Sean	Senior Manager	29 Sep 2023	Registration statement support	Secondary review of cash flows included in 2020 and 2021 Management's Discussion and Analysis	1.2	\$695.00	\$834.00
Riley, Sean	Senior Manager	29 Sep 2023	Registration statement support	Secondary review of cash flows included in 2021 and 2022 Management's Discussion and Analysis (MD&A)	1.3	\$695.00	\$903.50
Toh, Yvonne	Manager	29 Sep 2023	Registration statement support	Meeting to discuss the Pro Forma Financial Statements and associated adjustments EY Attendees: C. Lin, R. Lindeman, Y. Toh, B. Eo	0.9	\$595.00	\$535.50
Toh, Yvonne	Manager	29 Sep 2023	Registration statement support	Proforma adjustment calculations	2.6	\$595.00	\$1,547.00
Zaman, Sabina	Partner/Principal	29 Sep 2023	Registration statement support	Executive review of management's discussion and analysis for interim period.	0.8	\$850.00	\$680.00
Zaman, Sabina	Partner/Principal	29 Sep 2023	Registration statement support	Executive review of cash flows included in 2020 and 2021 Management's Discussion and Analysis	1.1	\$850.00	\$935.00
Zaman, Sabina	Partner/Principal	29 Sep 2023	Registration statement support	Executive review of cash flows included in 2021 and 2022 Management's Discussion and Analysis (MD&A)	1.3	\$850.00	\$1,105.00
Total					253.1		\$152,740.50

SEC Pre-Clearance Support

Name	Last Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Helwing, Dan	Helwing	Partner/Principal	07 Sep 2023	SEC pre-clearance memo support	Meeting to discuss SEC staff call and action items moving forward . EY Attendees: D. Helwing. Other Attendees: J. Block (Celsius)	0.5	\$850.00	\$425.00
Helwing, Dan	Helwing	Partner/Principal	12 Sep 2023	SEC pre-clearance memo support	Meeting to discuss recent discussion around SEC pre clearance memo update. EY Attendees: D. Helwing. Other Attendees: D. Lopez (Cleary), J. Seigur (Kirkland), J. Block (Celsius)	0.5	\$850.00	\$425.00
Lin, Caleb	Lin	Senior Manager	13 Sep 2023	SEC pre-clearance memo support	Review SEC pre-clearance letter	1.7	\$695.00	\$1,181.50
Helwing, Dan	Helwing	Partner/Principal	21 Sep 2023	SEC pre-clearance memo support	Meeting to discuss supplemental requests regarding SEC preclearance memo. EY Attendees: D. Helwing, S. Zaman. Other Attendees: T. Armelin (SEC), J. Block (Celsius), C. Ferraro (Celsius), E. CHang (Cleary)	0.4	\$850.00	\$340.00
Helwing, Dan	Helwing	Partner/Principal	21 Sep 2023	SEC pre-clearance memo support	Meeting to discuss previous call with SEC and to delegate tasks per requests. EY Attendees: D. Helwing, S. Zaman. Other Attendees: J. Block (Celsius), C. Ferraro (Celsius), E. Chang (Cleary), J. Seigur (Kirkland)	0.6	\$850.00	\$510.00
Zaman, Sabina	Zaman	Partner/Principal	21 Sep 2023	SEC pre-clearance memo support	Meeting to discuss supplemental requests regarding SEC preclearance memo. EY Attendees: D. Helwing, S. Zaman. Other Attendees: T. Armelin (SEC), J. Block (Celsius), C. Ferraro (Celsius), E. CHang (Cleary)	0.4	\$850.00	\$340.00
Zaman, Sabina	Zaman	Partner/Principal	21 Sep 2023	SEC pre-clearance memo support	Meeting to discuss previous call with SEC and to delegate tasks per requests. EY Attendees: D. Helwing, S. Zaman. Other Attendees: J. Block (Celsius), C. Ferraro (Celsius), E. Chang (Cleary), J. Seigur (Kirkland)	0.6	\$850.00	\$510.00
Helwing, Dan	Helwing	Partner/Principal	22 Sep 2023	SEC pre-clearance memo support	Meeting to discuss action items moving forward around SEC preclearance memo. EY Attendees: D. Helwing. Other Attendees: J. Block (Celsius)	0.5	\$850.00	\$425.00
Helwing, Dan	Helwing	Partner/Principal	22 Sep 2023	SEC pre-clearance memo support	Review of draft responses provided by Cleary to certain supplemental requests on audit hardship	0.6	\$850.00	\$510.00
Total						5.8		\$4,666.50

Tax Compliance

Name	Title	Transaction Date	Project Category	Description	Hours
Flashner, Martin	Contractor	03 Sep 2023	Tax Compliance	Working session to review updated trial balance for Network Inc. and Networks Lending. EY - M. Flashner, O. Wasserman.	1.5
Wasserman, Ofer	Senior Manager	03 Sep 2023	Tax Compliance	Working session to review updated trial balance for Network Inc. and Networks Lending. EY - M. Flashner, O. Wasserman.	1.5
Flashner, Martin	Contractor	04 Sep 2023	Tax Compliance	Drafting gain recognition agreement statement for tax return and reviewing updated depreciation schedules.	1.5
Wasserman, Ofer	Senior Manager	04 Sep 2023	Tax Compliance	Review Forms 5471 for tax return	1.3
Chenchinski, Amir	Partner/Principal	05 Sep 2023	Tax Compliance	Weekly tax call to discuss tax compliance update, use tax open inquiries, and transaction reporting. EY US tax team - L. Harvey, J. Hil, E. Sapir, N. Flagg, K. Gatt. EY IL tax and compliance team - M. Flashner, O. Wasserman, A. Chechinski. K&E US and UK - A. Sexton, M. Kandallu, A. Walker. Andersen UK - D. Seymour, S. Shears. Celsius - L. Koren, J. Morgan.	0.5
Chenchinski, Amir	Partner/Principal	04 Sep 2023	Tax Compliance	Review Celsius Network updated workpapers (Forms 5471 and 8275)	0.4
Flashner, Martin	Contractor	05 Sep 2023	Tax Compliance	Review open transfer pricing issues for tax return reporting.	0.9
Flashner, Martin	Contractor	05 Sep 2023	Tax Compliance	Weekly tax call to discuss tax compliance update, use tax open inquiries, and transaction reporting. EY US tax team - L. Harvey, J. Hil, E. Sapir, N. Flagg, K. Gatt. EY IL tax and compliance team - M. Flashner, O. Wasserman, A. Chechinski. K&E US and UK - A. Sexton, M. Kandallu, A. Walker. Andersen UK - D. Seymour, S. Shears. Celsius - L. Koren, J. Morgan.	0.5
Flashner, Martin	Contractor	06 Sep 2023	Tax Compliance	Review Form 8858s for Celsius non-US entities	1.1
Flashner, Martin	Contractor	06 Sep 2023	Tax Compliance	Review Forms 5471 for Celsius UK and GK8 entities	0.9
Wasserman, Ofer	Senior Manager	05 Sep 2023	Tax Compliance	Review UK Form 5471 adjustments	1.7
Wasserman, Ofer	Senior Manager	05 Sep 2023	Tax Compliance	Weekly tax call to discuss tax compliance update, use tax open inquiries, and transaction reporting. EY US tax team - L. Harvey, J. Hil, E. Sapir, N. Flagg, K. Gatt. EY IL tax and compliance team - M. Flashner, O. Wasserman, A. Chechinski. K&E US and UK - A. Sexton, M. Kandallu, A. Walker. Andersen UK - D. Seymour, S. Shears. Celsius - L. Koren, J. Morgan.	0.5
Wasserman, Ofer	Senior Manager	06 Sep 2023	Tax Compliance	Review of Celsius Network Inc's Form 1120	0.9
Wasserman, Ofer	Senior Manager	06 Sep 2023	Tax Compliance	Review Celsius Network Inc. Form 1120 workpapers	0.6
Wasserman, Ofer	Senior Manager	06 Sep 2023	Tax Compliance	Review Celsius Europe Form 8858	0.9
Wasserman, Ofer	Senior Manager	06 Sep 2023	Tax Compliance	Review Celsius GK8 tax return forms	0.4
Chenchinski, Amir	Partner/Principal	06 Sep 2023	Tax Compliance	Review foreign tax credit calculation on tax return	0.8
Flashner, Martin	Contractor	07 Sep 2023	Tax Compliance	Network LLC Form 1120 review	2.4
Flashner, Martin	Contractor	07 Sep 2023	Tax Compliance	Weekly tax compliance call to discuss progress and open items. M. Flashner, O. Wasserman, J. Hill, E. Sapir, L. Harvey	0.5
Wasserman, Ofer	Senior Manager	07 Sep 2023	Tax Compliance	Preparing Network LLC Form 8858	2.2

Tax Compliance

Name	Title	Transaction Date	Project Category	Description	Hours
Wasserman, Ofer	Senior Manager	07 Sep 2023	Tax Compliance	Weekly tax compliance call to discuss progress and open items. M. Flashner, O. Wasserman, J. Hill, E. Sapir, L. Harvey	0.5
Flashner, Martin	Contractor	10 Sep 2023	Tax Compliance	Review Forms 5471 for Celsius UK and Lithuania items	2.6
Wasserman, Ofer	Senior Manager	08 Sep 2023	Tax Compliance	Review Celsius Network Inc's tax calculation	2.9
Wasserman, Ofer	Senior Manager	10 Sep 2023	Tax Compliance	Call with client (J. Morgan) regarding open items on Networks, Inc. tax return	0.6
Wasserman, Ofer	Senior Manager	10 Sep 2023	Tax Compliance	Review UK Form 5471	0.7
Wasserman, Ofer	Senior Manager	10 Sep 2023	Tax Compliance	Review revised Lithuania Form 5471	0.8
Wasserman, Ofer	Senior Manager	10 Sep 2023	Tax Compliance	Review revised 2022 Form 5471	0.7
Flashner, Martin	Contractor	11 Sep 2023	Tax Compliance	Weekly tax compliance call to discuss open items on the 2022 US federal income tax returns. EY: E. Harvey, M. Flashner, O. Wasserman, J. Hill, Y. Schwartz, and E. Sapir	0.5
Flashner, Martin	Contractor	11 Sep 2023	Tax Compliance	Preparation of balance sheet adjustments for Celsius Holding LLC	1.7
Wasserman, Ofer	Senior Manager	11 Sep 2023	Tax Compliance	Weekly tax compliance call to discuss open items on the 2022 US federal income tax returns. EY: E. Harvey, M. Flashner, O. Wasserman, J. Hill, Y. Schwartz, and E. Sapir	0.5
Wasserman, Ofer	Senior Manager	11 Sep 2023	Tax Compliance	Review Forms 8858 for GK8 entity and update with notes to preparers	1.8
Chenchinski, Amir	Partner/Principal	11 Sep 2023	Tax Compliance	Review 2022 US federal income tax returns	0.4
Flashner, Martin	Contractor	12 Sep 2023	Tax Compliance	Review Forms 5471 for Celsius UK and Lithuania	2.4
Flashner, Martin	Contractor	12 Sep 2023	Tax Compliance	Weekly tax call to discuss transfer pricing open items on mining report, transaction reporting, tax compliance update and other open items. EY US - L. Harvey, E. Sapir, K. Gatt, J. Hill. EY Israel - Y. Schwartz, M. Flashner. EY Transfer pricing - B. Gandz, E. Geron. K&E - A. Sexton, M. Kandallu, A. Walker. Andersen UK - H. Griffiths, Z. Wyatt, D. Seymour. Celsius - L. Koren, J. Morgan.	0.5
Wasserman, Ofer	Senior Manager	12 Sep 2023	Tax Compliance	Review revised Form 1120 for Network Inc. and Form 5471 for UK	1.6
Wasserman, Ofer	Senior Manager	12 Sep 2023	Tax Compliance	Review revised Form 5471 for GK8	1.3
Wasserman, Ofer	Senior Manager	13 Sep 2023	Tax Compliance	Review tax return updates for Celsius Mining and prepare research and development calculations for non-US entities (Serbia and UK).	2.8
Flashner, Martin	Contractor	13 Sep 2023	Tax Compliance	Review latest draft of Celsius Network Inc	2.9
Flashner, Martin	Contractor	13 Sep 2023	Tax Compliance	Review of Celsius Network Inc's disclosures and statements	2.7
Chenchinski, Amir	Partner/Principal	13 Sep 2023	Tax Compliance	Review Network Inc draft tax return and review research and development calculation for Celsius non-US entities (CY, Serbia, and UK).	1.2
Wasserman, Ofer	Senior Manager	14 Sep 2023	Tax Compliance	Revise taxable income calculations for Serbia and UK.	2.9
Flashner, Martin	Contractor	13 Sep 2023	Tax Compliance	Review Forms 8858 and Forms 5471 for non-US entities including Israel, Lithuania, Cypress and Serbia.	1.6
Flashner, Martin	Contractor	14 Sep 2023	Tax Compliance	Review Forms 5471 for GK8 entities, review calculation of Section 174 expenses, and compute research and development capitalization and amortization for non-US entities.	2.6
Chenchinski, Amir	Partner/Principal	14 Sep 2023	Tax Compliance	Review Section 174 expenses calculation, review research and development amortization for non-US entities.	1.7
Cohen, Sarah	Senior Manager	17 Sep 2023	Tax Compliance	Review Celsius Mining return	2.8

Tax Compliance

Name	Title	Transaction Date	Project Category	Description	Hours
Cohen, Sarah	Senior Manager	17 Sep 2023	Tax Compliance	Review calculation of research and development expenses for Celsius non-US entities including Serbia, Cypress, and UK.	2.9
Wasserman, Ofer	Senior Manager	15 Sep 2023	Tax Compliance	Reviewing research and development expense amortization calculation	1.3
Wasserman, Ofer	Senior Manager	17 Sep 2023	Tax Compliance	Preparation of Network LLC tax return working papers	0.5
Wasserman, Ofer	Senior Manager	17 Sep 2023	Tax Compliance	Review Section 174 adjustments	0.6
Wasserman, Ofer	Senior Manager	17 Sep 2023	Tax Compliance	Review Network Inc revised tax return and Lending LLC and Network Holding workpapers	2.3
Flashner, Martin	Contractor	17 Sep 2023	Tax Compliance	Review Section 174 adjustments	0.6
Flashner, Martin	Contractor	17 Sep 2023	Tax Compliance	Review changes to Forms 5471	2.3
Flashner, Martin	Contractor	18 Sep 2023	Tax Compliance	Review Forms 5471 for non-US entities	2.3
Flashner, Martin	Contractor	18 Sep 2023	Tax Compliance	Review updated Form 1120 for Celsius Network Inc	2.3
Wasserman, Ofer	Senior Manager	18 Sep 2023	Tax Compliance	Review first draft of Celsius Mining tax return and compare to tax provision	1.5
Wasserman, Ofer	Senior Manager	18 Sep 2023	Tax Compliance	Review unrealized losses and prepaid expenses	1.4
Flashner, Martin	Contractor	19 Sep 2023	Tax Compliance	Revising Network, Inc. tax return and composing update emails to Client.	2.8
Flashner, Martin	Contractor	19 Sep 2023	Tax Compliance	Weekly tax call to discuss deal update, tax reporting obligations and tax compliance update. EY US - L. Harvey, E. Sapir, J. Hill. EY Israel - M. Flashner, O. Wasserman, A. Checkinski, Y. Shwartz. Andersen UK - S. Shears. K&E - A. Sexton, M. Kandallu, A. Walker. Celsius - L. Koren.	0.2
Wasserman, Ofer	Senior Manager	19 Sep 2023	Tax Compliance	Weekly tax call to discuss deal update, tax reporting obligations and tax compliance update. EY US - L. Harvey, E. Sapir, J. Hill. EY Israel - M. Flashner, O. Wasserman, A. Checkinski, Y. Shwartz. Andersen UK - S. Shears. K&E - A. Sexton, M. Kandallu, A. Walker. Celsius - L. Koren.	0.2
Wasserman, Ofer	Senior Manager	19 Sep 2023	Tax Compliance	Review revised Forms 5471 for non-US entities (Cypress and Serbia).	2.6
Wasserman, Ofer	Senior Manager	19 Sep 2023	Tax Compliance	Review revised Forms 5471 for non-US entities (UK) and research and development capitalization.	1.1
Wasserman, Ofer	Senior Manager	20 Sep 2023	Tax Compliance	Working session to review revised Mining tax calculations and review UK taxable income calculations for US return. EY - O. Wasserman, M. Flashner.	2.8
Flashner, Martin	Contractor	20 Sep 2023	Tax Compliance	Working session to review revised Mining tax calculations and review UK taxable income calculations for US return. EY - O. Wasserman, M. Flashner.	2.8
Flashner, Martin	Contractor	20 Sep 2023	Tax Compliance	Review of tax depreciation forms for Mining	0.9
Cohen, Sarah	Senior Manager	20 Sep 2023	Tax Compliance	Review of research and development considerations	0.9
Chenchinski, Amir	Partner/Principal	20 Sep 2023	Tax Compliance	Review updated Mining tax return and research and development expenses.	1.3
Flashner, Martin	Contractor	21 Sep 2023	Tax Compliance	Review Mining tax return and impact of asset sales	2.1
Chenchinski, Amir	Partner/Principal	21 Sep 2023	Tax Compliance	Review Mining tax return and impact of asset sales	1.7
Flashner, Martin	Contractor	22 Sep 2023	Tax Compliance	Review updated US Holding and Subsidiaries return.	0.9
Flashner, Martin	Contractor	22 Sep 2023	Tax Compliance	Call with client on updated Network Inc. tax return. Celsius - J. Morgan.	0.7
Flashner, Martin	Contractor	24 Sep 2023	Tax Compliance	Review revised Network LLC tax return with GILTI adjustments and sending emails to internal team with comments	2.7
Flashner, Martin	Contractor	26 Sep 2023	Tax Compliance	Review latest draft of tax returns, prepare email with comments to preparers	2.9
Flashner, Martin	Contractor	26 Sep 2023	Tax Compliance	Second review of Lending LLC and Celsius Holding supporting data and return	1.4

Tax Compliance

Name	Title	Transaction Date	Project Category	Description	Hours
Flashner, Martin	Contractor	27 Sep 2023	Tax Compliance	Review of Forms 5471 of UK Review of Lithuania GILTI revisions Review UK Forms 5471 and GILTI revisions of Lithuania	2.4
Chenchinski, Amir	Partner/Principal	27 Sep 2023	Tax Compliance	Reviewing Forms 5471 for Celsius UK and Lithuania	1.1
Wasserman, Ofer	Senior Manager	22 Sep 2023	Tax Compliance	Review revised Celsius US Holdings tax return	0.9
Wasserman, Ofer	Senior Manager	22 Sep 2023	Tax Compliance	Revise taxable income calculations for Celsius UK Form 5471	1.2
Wasserman, Ofer	Senior Manager	24 Sep 2023	Tax Compliance	Prepare calculation of research and development costs for Serbia, Cypress, and UK.	2.9
Wasserman, Ofer	Senior Manager	25 Sep 2023	Tax Compliance	Preparation of revised Form 5471 of Cypress	2.9
Wasserman, Ofer	Senior Manager	26 Sep 2023	Tax Compliance	Weekly tax call to discuss transfer of coins between jurisdictions and the US federal income tax impact of intended transfers. Celsius; L. Koren and J. Morgan. Kirkland: A. Sexton, M. Kandallu, and A. Walker. Anderson: Z. Wyatt, H. Griffiths, and D. Seymour. EY: L. Harvey, J. Hill, M. Flashner, N. Flagg, O. Wasserman, Y. Shwartz, and E. Sapir.	0.5
Wasserman, Ofer	Senior Manager	26 Sep 2023	Tax Compliance	Prepare revised Serbia Form 5471	2.9
Flashner, Martin	Contractor	26 Sep 2023	Tax Compliance	Weekly tax call to discuss transfer of coins between jurisdictions and the US federal income tax impact of intended transfers. Celsius; L. Koren and J. Morgan. Kirkland: A. Sexton, M. Kandallu, and A. Walker. Anderson: Z. Wyatt, H. Griffiths, and D. Seymour. EY: L. Harvey, J. Hill, M. Flashner, N. Flagg, O. Wasserman, Y. Shwartz, and E. Sapir.	0.5
Wasserman, Ofer	Senior Manager	27 Sep 2023	Tax Compliance	Preparation of Form 8858 and Celsius Mining tax return	2.9
Chenchinski, Amir	Partner/Principal	28 Sep 2023	Tax Compliance	Review Mining and Network Tax Returns (Form 1120) Review Form 8858	1.9
Chenchinski, Amir	Partner/Principal	28 Sep 2023	Tax Compliance	Weekly compliance call to discuss US federal income tax returns status and open items. EY: J. Hill, E. Sapir, L. Harvey, M. Flashner, O. Wasserman and A. Chechinski. Celsius: J. Morgan and L. Koren.	0.3
Flashner, Martin	Contractor	28 Sep 2023	Tax Compliance	Preparation of Mining 1120 Preparation of Network Form 1120 Review tax returns (Mining and Network)	2.1
Flashner, Martin	Contractor	28 Sep 2023	Tax Compliance	Weekly compliance call to discuss US federal income tax returns status and open items. EY: J. Hill, E. Sapir, L. Harvey, M. Flashner, O. Wasserman and A. Chechinski. Celsius: J. Morgan and L. Koren.	0.3
Wasserman, Ofer	Senior Manager	28 Sep 2023	Tax Compliance	Review Cypress Form 5471 and prepare review comments	2.6
Wasserman, Ofer	Senior Manager	28 Sep 2023	Tax Compliance	Weekly compliance call to discuss US federal income tax returns status and open items. EY: J. Hill, E. Sapir, L. Harvey, M. Flashner, O. Wasserman and A. Chechinski. Celsius: J. Morgan and L. Koren.	0.3
Wasserman, Ofer	Senior Manager	29 Sep 2023	Tax Compliance	Review adjustments for trial balance of Network Inc and disregarded entity subsidiary of Networks Lending entity	2.9
Total					136.3

Total Fixed Fees Sought for Tax Compliance Services During the Fee Period: \$84,800.00

Employee Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Total Individual Fees
Duncker, Debra	Staff	September 8, 2023	Preparation of Fee Application	Review of fee schedules for the Sixth Monthly Fee Statement (covering 7/1/23 - 7/31/23)	2.2	\$250.00	\$550.00
Duncker, Debra	Staff	September 11, 2023	Preparation of Fee Application	Continue reviewing fee schedules for the Sixth Monthly Fee Statement for filing (covering 7/1/23 - 7/31/23)	1.1	\$250.00	\$275.00
Duncker, Debra	Staff	September 12, 2023	Preparation of Fee Application	Prepare the Sixth Monthly Fee Statement for filing (covering 7/1/23 - 7/31/23)	1.4	\$250.00	\$350.00
Duncker, Debra	Staff	September 13, 2023	Preparation of Fee Application	Finalize the Sixth Monthly Fee Statement for filing (covering 7/1/23 - 7/31/23); forward to partner for approval; send to Debtor's counsel for filing	2.6	\$250.00	\$650.00
				Total	7.3		\$1,825.00

EXHIBIT E
DETAIL RECORD OF EXPENSES

Name	Title	Date of Service	Expense Category	Description	Expense Amount
Hayes, Taylor	Manager	9/6/2023	Airfare	Roundtrip flight to John Wayne Airport (Orange County, CA) from San Francisco Airport (San Francisco, CA) for Celsius audit readiness engagement.	\$289.25
Hayes, Taylor	Manager	9/12/2023	Ground Transportation	Uber from Costa Mesa Marriott (Costa Mesa, CA) to EY Irvine, CA Office	\$12.99
Hayes, Taylor	Manager	9/13/2023	Ground Transportation	Uber from Costa Mesa Marriott (Costa Mesa, CA) to EY Irvine, CA Office	\$14.97
Hayes, Taylor	Manager	9/13/2023	Meals - Out of Town	Dinner (T. Hayes, R. Gust, P. Yoo) with client (J. Block) and external auditor (N. Iqbal, T. Hollier, C. Staerk) while travelling for Celsius audit readiness engagement.	\$257.46
Hayes, Taylor	Manager	9/14/2023	Ground Transportation	Uber from Costa Mesa Marriott (Costa Mesa, CA) to EY Irvine, CA Office	\$10.92
Hayes, Taylor	Manager	9/14/2023	Ground Transportation	Uber from EY Irvine, CA Office to Costa Mesa Marriott (Costa Mesa, CA)	\$6.01
Hayes, Taylor	Manager	9/15/2023	Ground Transportation	Uber from EY Irvine, CA Office to John Wayne Airport (Orange County, CA)	\$10.99
Hayes, Taylor	Manager	9/15/2023	Ground Transportation	San Francisco Airport (SFO) parking (5 days) for client travel	\$125.00
Hayes, Taylor	Manager	9/16/2023	Lodging	Renaissance Newport Beach Hotel (Newport Beach, CA) - (9/17-9/22) - while travelling for Celsius audit readiness engagement.	\$798.36
Hayes, Taylor	Manager	9/17/2023	Meals - Out of Town	Dinner (T. Hayes, S. Riley) with client (J. Block) while travelling for Celsius audit readiness engagement.	\$62.26
Hayes, Taylor	Manager	9/17/2023	Meals - Out of Town	Lunch (T. Hayes) with client (J. Block) while travelling for Celsius audit readiness engagement.	\$68.00
Hayes, Taylor	Manager	9/18/2023	Ground Transportation	Uber from Renaissance Newport Beach Hotel (Newport Beach, CA) to EY Irvine, CA Office	\$12.86
Hayes, Taylor	Manager	9/18/2023	Ground Transportation	Uber from EY Irvine, CA Office to Renaissance Newport Beach Hotel (Newport Beach, CA)	\$18.92
Hayes, Taylor	Manager	9/21/2023	Ground Transportation	Uber from Renaissance Newport Beach Hotel (Newport Beach, CA) to EY Irvine, CA Office	\$15.90
Hayes, Taylor	Manager	9/22/2023	Ground Transportation	Transportation from office to airport	\$16.39
Hayes, Taylor	Manager	9/22/2023	Ground Transportation	Uber from Renaissance Newport Beach Hotel (Newport Beach, CA) to EY Irvine, CA Office	\$19.34
Hayes, Taylor	Manager	9/22/2023	Ground Transportation	Six days of long term parking for client travel at San Francisco Airport (SFO)	\$150.00
Hayes, Taylor	Manager	9/23/2023	Lodging	Lodging for five nights at Renaissance Newport Beach Hotel in Newport Beach, CA while travelling for Celsius audit readiness engagement.	\$1,257.39
Hayes, Taylor	Manager	9/27/2023	Meals - Out of Town	Dinner (T. Hayes, R. Gust, S. Riley) with client (J. Block) while travelling for Celsius audit readiness engagement.	\$57.83
Hayes, Taylor	Manager	9/28/2023	Ground Transportation	Uber from San Francisco Airport to home in San Francisco, CA	\$50.51
Hayes, Taylor	Manager	9/28/2023	Meals - Out of Town	Dinner (T. Hayes, K. Zimmer, R. Gust, S. Riley) with client (J. Block) while travelling for Celsius audit readiness engagement.	\$223.70
Hayes, Taylor	Manager	9/30/2023	Lodging	Lodging for four nights at Renaissance Newport Beach Hotel in Newport Beach, CA while travelling for Celsius audit readiness engagement.	\$1,071.74
Hayes, Taylor	Manager	9/30/2023	Ground Transportation	Uber from San Francisco Airport (SFO) to home in San Francisco, California	\$73.20
Zimmer, Kristin	Manager	9/18/2023	Ground Transportation	Uber transportation from Costa Mesa Marriott (Costa Mesa, CA) to EY Irvine, CA Office	\$21.96
Zimmer, Kristin	Manager	9/18/2023	Ground Transportation	Uber transportation from EY Irvine, CA Office to Costa Mesa Marriott (Costa Mesa, CA)	\$11.95

Name	Title	Date of Service	Expense Category	Description	Expense Amount
Zimmer, Kristin	Manager	9/19/2023	Ground Transportation	Uber transportation from Costa Mesa Marriott (Costa Mesa, CA) to EY Irvine, CA Office	\$11.94
Zimmer, Kristin	Manager	9/19/2023	Ground Transportation	Uber transportation from EY Irvine, CA Office to Costa Mesa Marriott (Costa Mesa, CA)	\$11.96
Zimmer, Kristin	Manager	9/20/2023	Ground Transportation	Uber transportation from Costa Mesa Marriott (Costa Mesa, CA) to EY Irvine, CA Office	\$12.96
Zimmer, Kristin	Manager	9/22/2023	Ground Transportation	Uber transportation from Costa Mesa Marriott (Costa Mesa, CA) to EY Irvine, CA Office	\$12.96
Zimmer, Kristin	Manager	9/22/2023	Ground Transportation	Uber transportation from EY Irvine, CA Office to John-Wayne Aiport (Orange County, CA)	\$83.92
Zimmer, Kristin	Manager	9/22/2023	Ground Transportation	Uber transportation from EY Irvine, CA Office to Costa Mesa Marriott (Costa Mesa, CA)	\$13.98
Zimmer, Kristin	Manager	9/25/2023	Ground Transportation	Uber transportation from EY Irvine, CA Office to Renaissance Newport Beach Hotel (Newport Beach, CA)	\$14.91
Zimmer, Kristin	Manager	9/25/2023	Ground Transportation	Uber transportation from John-Wayne Airport, Orange County, CA to EY Irvine, CA Office	\$60.17
Zimmer, Kristin	Manager	9/26/2023	Ground Transportation	Uber transportation from Renaissance Newport Beach Hotel (Newport Beach, CA) to EY Irvine, CA Office	\$19.98
Zimmer, Kristin	Manager	9/27/2023	Ground Transportation	Uber transportation from EY Irvine, CA Office to Renaissance Newport Beach Hotel (Newport Beach, CA)	\$56.36
Zimmer, Kristin	Manager	9/28/2023	Ground Transportation	Uber transportation from Renaissance Newport Beach Hotel (Newport Beach, CA) to EY Irvine, CA Office	\$32.01
Zimmer, Kristin	Manager	9/29/2023	Ground Transportation	Uber transportation from EY Irvine, CA Office to John-Wayne Airport, Orange County, CA	\$11.88
Zimmer, Kristin	Manager	9/18/2023	Airfare	Roundtrip flight from Salt Lake City, UT to Orange County, CA for Celsius audit readiness engagement.	\$457.24
Zimmer, Kristin	Manager	9/18/2023	Lodging	Lodging for four nights at Costa Mesa Marriot in Costa Mesa, CA while travelling for Celsius audit readiness engagement.	\$798.36
Zimmer, Kristin	Manager	9/25/2023	Airfare	Roundtrip flight from Salt Lake City, UT to Irvine, CA for Celsius audit readiness engagement.	\$513.92
Zimmer, Kristin	Manager	9/25/2023	Lodging	Lodging for four nights at Renaissance Newport Beach Hotel in Newport Beach, CA while travelling for Celsius audit readiness engagement.	\$1,090.99
Zaman, Sabina	Partner/Principal	9/12/2023	Airfare	Roundtrip flight from New York, New York (JFK) to Los Angeles, California (LAX) for Celsius audit readiness engagement.	\$1,929.50
Zaman, Sabina	Partner/Principal	9/19/2023	Ground Transportation	Uber from home in New York, New York to John F. Kennedy (JFK) Airport	\$93.94
Zaman, Sabina	Partner/Principal	9/20/2023	Ground Transportation	Uber from Avenue Of The Arts Costa Mesa, A Tribute Portfolio Hotel in Costa Mesa, California to EY office in Irvine, California	\$6.01
Zaman, Sabina	Partner/Principal	9/20/2023	Ground Transportation	Uber transportation from EY office in Irvine, California to dinner in Irvine, California	\$10.91
Zaman, Sabina	Partner/Principal	9/21/2023	Ground Transportation	Uber from Avenue Of The Arts Costa Mesa, A Tribute Portfolio Hotel in Costa Mesa, California to EY office in Irvine, California	\$10.95

Name	Title	Date of Service	Expense Category	Description	Expense Amount
Zaman, Sabina	Partner/Principal	9/22/2023	Lodging	Lodging for four days at the Avenue Of The Arts Costa Mesa, A Tribute Portfolio Hotel while travelling for Celsius audit readiness engagement.	\$974.08
Zaman, Sabina	Partner/Principal	9/22/2023	Ground Transportation	Uber from Avenue Of The Arts Costa Mesa, A Tribute Portfolio Hotel in Costa Mesa, California to EY office in Irvine, California	\$10.92
Zaman, Sabina	Partner/Principal	9/23/2023	Ground Transportation	Uber from John F. Kennedy Airport to home in New York, New York	\$57.95
Zaman, Sabina	Partner/Principal	9/23/2023	Ground Transportation	Remaining cost of Uber from John F. Kennedy Airport to home in New York, New York	\$141.60
Gust, Ryan Alexander	Manager	9/12/2023	Ground Transportation	From EY Irvine, CA Office to Costa Mesa, CA Uber while traveling for Celsius audit readiness engagement	\$12.28
Gust, Ryan Alexander	Manager	9/13/2023	Meals - Out of Town	Lunch (R. Gust, T. Hayes, P. Yoo, J. Block) while traveling for Celsius audit readiness engagement	\$93.62
Gust, Ryan Alexander	Manager	9/13/2023	Ground Transportation	From EY Irvine, CA Office to dinner (Santa Ana, CA) Uber while traveling for Celsius audit readiness engagement	\$16.11
Gust, Ryan Alexander	Manager	9/14/2023	Meals - Out of Town	Lunch (R. Gust, T. Hayes, P. Yoo, J. Block) while traveling for Celsius audit readiness engagement	\$95.69
Gust, Ryan Alexander	Manager	9/14/2023	Ground Transportation	From EY Irvine, CA Office to dinner (Santa Ana, CA) Uber while traveling for Celsius audit readiness engagement	\$14.73
Gust, Ryan Alexander	Manager	9/15/2023	Lodging	Lodging for four nights at Costa Mesa Marriot in Costa Mesa, CA while travelling for Celsius audit readiness engagement.	\$942.36
Gust, Ryan Alexander	Manager	9/18/2023	Ground Transportation	From dinner (Newport Beach, CA) to Renaissance Newport Beach (Newport Beach, CA) Uber while traveling for Celsius audit readiness engagement	\$17.55
Gust, Ryan Alexander	Manager	9/19/2023	Meals - Out of Town	Lunch for EY team (R. Gust, T. Hayes, S. Riley, P. Yoo, K. Zimmer) and client (J. Block) while traveling for Celsius audit readiness engagement	\$147.12
Gust, Ryan Alexander	Manager	9/20/2023	Meals - Out of Town	Lunch for EY team (R. Gust, T. Hayes, S. Riley, P. Yoo, K. Zimmer) and client (J. Block) while traveling for Celsius audit readiness engagement	\$139.07
Gust, Ryan Alexander	Manager	9/22/2023	Lodging	Lodging for five nights at Renaissance Newport Beach Hotel in Newport Beach, CA while travelling for Celsius audit readiness engagement.	\$1,462.39
Gust, Ryan Alexander	Manager	9/26/2023	Meals - Out of Town	Lunch for EY team (R. Gust, T. Hayes, S. Riley, K. Zimmer) and client (J. Block) while traveling for Celsius audit readiness engagement	\$131.02
Gust, Ryan Alexander	Manager	9/26/2023	Ground Transportation	From dinner (Newport Beach, CA) to Renaissance Newport Beach (Newport Beach, CA) Uber while traveling for Celsius audit readiness engagement	\$22.82
Gust, Ryan Alexander	Manager	9/27/2023	Meals - Out of Town	Lunch for EY team (R. Gust, T. Hayes, S. Riley, K. Zimmer) and client (J. Block) while traveling for Celsius audit readiness engagement	\$97.85
Gust, Ryan Alexander	Manager	9/27/2023	Meals - Out of Town	Dinner for EY team (R. Gust, T. Hayes, S. Riley, K. Zimmer) and client (J. Block) while traveling for Celsius audit readiness engagement	\$40.83
Gust, Ryan Alexander	Manager	9/27/2023	Ground Transportation	From EY Irvine, CA Office to dinner (Newport Beach, CA) Uber while traveling for Celsius audit readiness engagement	\$32.34
Gust, Ryan Alexander	Manager	9/28/2023	Meals - Out of Town	Lunch for EY team (R. Gust, T. Hayes, S. Riley, K. Zimmer) and client (J. Block) while traveling for Celsius audit readiness engagement	\$157.48
Gust, Ryan Alexander	Manager	9/29/2023	Meals - Out of Town	Lunch for EY team (R. Gust, T. Hayes, S. Riley, K. Zimmer) and client (J. Block) while traveling for Celsius audit readiness engagement	\$79.63

Name	Title	Date of Service	Expense Category	Description	Expense Amount
Gust, Ryan Alexander	Manager	9/29/2023	Lodging	Lodging for four nights at Renaissance Newport Beach Hotel in Newport Beach, CA while travelling for Celsius audit readiness engagement.	\$1,209.92
Yoo, Patrick	Senior	9/18/2023	Ground Transportation	Uber from EY Irvine, CA Office to team dinner in Newport Beach, CA	\$26.13
Yoo, Patrick	Senior	9/18/2023	Ground Transportation	Uber from Avenue of the Arts (Costa Mesa, CA) to EY Irvine, CA Office	\$11.97
Yoo, Patrick	Senior	9/19/2023	Ground Transportation	Uber from EY Irvine, CA Office to Avenue of the Arts (Costa Mesa, CA)	\$9.93
Yoo, Patrick	Senior	9/20/2023	Ground Transportation	Uber from Avenue of the Arts (Costa Mesa, CA) to EY Irvine, CA Office	\$10.95
Yoo, Patrick	Senior	9/20/2023	Ground Transportation	Uber from Newport Beach, CA team dinner to Avenue of the Arts (Costa Mesa, CA)	\$23.74
Yoo, Patrick	Senior	9/21/2023	Ground Transportation	Uber from Avenue of the Arts (Costa Mesa, CA) to EY Irvine, CA Office	\$10.93
Yoo, Patrick	Senior	9/21/2023	Ground Transportation	Uber from Costa Mesa, CA team dinner to John-Wayne Aiport (Orange County, CA)	\$13.97
Yoo, Patrick	Senior	9/21/2023	Ground Transportation	Uber from EY Irvine, CA Office to Costa Mesa, CA team dinner	\$14.07
Yoo, Patrick	Senior	9/17/2023	Ground Transportation	Uber from John-Wayne Aiport (Orange County, CA) to Avenue of the Arts (Costa Mesa, CA)	\$19.75
Yoo, Patrick	Senior	9/17/2023	Airfare	Roundtrip flight to John-Wayne Airport (Orange County, CA) and from San Jose, CA for Celsius audit readiness engagement.	\$334.69
Yoo, Patrick	Senior	9/18/2023	Lodging	Lodging for four nights at the Avenue of the Arts hotel (Costa Mesa, CA) from 9/17-9/21 while travelling for Celsius audit readiness engagement.	\$947.00
Yoo, Patrick	Senior	9/17/2023	Airfare	Travel booking fee for flight to and from Irvine for Celsius audit engagement	\$4.00
Riley, Sean	Senior Manager	9/17/2023	Airfare	Checked bag for flight to Santa Ana airport (SNA) from San Francisco airport (SFO) for Celsius audit readiness engagement	\$30.00
Riley, Sean	Senior Manager	9/18/2023	Ground Transportation	Uber transportation from EY San Francisco office to San Francisco (SFO) airport, charged the day after transportation	\$114.87
Riley, Sean	Senior Manager	9/19/2023	Meals - Out of Town	Dinner (S. Riley, T. Hayes, K. Zimmer, P. Yoo, R. Gust) with client (J. Block - CFO) while travelling for Celsius audit readiness engagement.	\$600.38
Riley, Sean	Senior Manager	9/22/2023	Airfare	One way flight from Santa Ana airport (SNA) to San Francisco Airport (SFO) for Celsius audit readiness engagement.	\$51.76
Riley, Sean	Senior Manager	9/22/2023	Airfare	Checked bag for flight to San Francisco airport (SFO) from Santa Ana airport (SNA) for Celsius audit readiness engagement	\$30.00
Riley, Sean	Senior Manager	9/22/2023	Lodging	Lodging for five nights at the Renaissance Newport Beach Hotel in Newport Beach, California while travelling for Celsius audit readiness engagement.	\$1,257.39
Riley, Sean	Senior Manager	9/23/2023	Airfare	One way flight from San Francisco airport (SFO) to Santa Ana airport (SNA) Celsius audit readiness engagement.	\$116.00
Riley, Sean	Senior Manager	9/26/2023	Ground Transportation	Uber transportation from dinner in Irvine, California to the Renaissance Newport Beach Hotel in Newport Beach, California	\$82.00
Riley, Sean	Senior Manager	9/28/2023	Airfare	One way flight from Santa Ana airport (SNA) to San Francisco Airport (SFO) for Celsius audit readiness engagement.	\$173.42
Riley, Sean	Senior Manager	9/29/2023	Lodging	Lodging for four nights at the Renaissance Newport Beach Hotel in Newport Beach, California while travelling for Celsius audit readiness engagement.	\$1,181.76
Riley, Sean	Senior Manager	9/29/2023	Ground Transportation	Uber from San Francisco airport (SFO) back home in Clayton, California	\$142.00
				Total	\$21,077.03

Name	Title	Date of Service	Expense Category	Description	Expense Amount
EY Israel		September 1-30, 2023		Value Added Tax - Israel	\$2,486.25
Total Expenses					\$23,563.28